

Site: PCB Treatment, Inc. CERCLIS: MOD063670350
Site ID: 07RK Phase: 11.06
SFO: PCBREF Access: REL
Author: EPA

Date: 11/14/2000

Subject/Title: Michael Wilcken comments on revised waste-in
database information and equivalent weight
computations

2015350



Michael A. Wilcken

Assistant General Counsel

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November 14, 2000

BY AIRBORNE EXPRESS

Audrey B. Asher, Esquire
Senior Assistant Regional Counsel
United States Environmental
Protection Agency – Region VII
901 North 6th Street
Kansas City, Kansas 66101

Re: PCB Treatment, Inc. Superfund Site

Dear Ms. Asher:

As agreed during EPA's September 22nd meeting with the Federal Agency PRPs and PTI Steering Committee, Consolidated Edison Company of New York, Inc. ("Con Edison") has reviewed EPA's revised waste-in database information entries and equivalent weight computations for its shipments of dielectric oil and electric equipment to PCB Treatment, Inc. ("PTI"). Although the information reported in the revised waste-in database for those shipments appears to be reasonably accurate, EPA has overstated the equivalent weights of our transformer shipments to PTI by more than 1.8 million pounds due to its use of incorrect overall multipliers for our drained transformers and its arbitrary assumptions regarding the weight and PCB concentration of the spent solvent mixtures that PTI generated flushing out our transformers. Consequently, the volumetric share of responsibility that EPA has calculated for Con Edison is neither equitable, nor defensible as a reasoned determination based on the record before EPA.

Waste-In Database Entries

Con Edison limited its review of the revised waste-in database's information entries to substantive errors that directly affect the calculation of the equivalent weights for its shipments under EPA's allocation formula. Only one such error was detected in the revised waste-in database. In the case of the transformer shipment sent to PTI under Manifest 3216, the revised waste-in database erroneously reports that the dielectric fluid capacity of Transformer Serial No. B971665 was 190 gallons. The dielectric fluid capacity of this unit was actually 162 gallons. Con Edison called this error to EPA's attention on several occasions in the past, the last being the database correction report that Con Edison filed with EPA during August 2000.

Con Edison also notes that in some instances the revised waste-in database does not report the actual weight of the transformers that Con Edison shipped to PTI, but instead

reports an average weight that EPA derived by dividing the combined total weight of a transformer shipment by the number of transformers comprising the shipment. In Con Edison's case, the inaccurate average weights reported in the revised waste-in database for some of our transformers technically does not constitute a substantive error because EPA has calculated the equivalent weight of those transformers using the dielectric fluid capacity data that we submitted for them as part of our response to EPA's CERCLA § 104(e) information request for the PTI Site.

However, for PTI Site PRPs who did not report dielectric fluid capacity data for their transformers, the use of average weights in the revised waste-in database could have a significant impact on the equivalent weights that EPA calculates for their transformers. For example, in the case of a shipment comprised of a "full" Askarel transformer weighing 5,000 pounds and a 15,000-pound drained mineral oil transformer with a PCB concentration of 600ppm, calculating the equivalent weight of these transformers using an average weight of 10,000 pounds for each unit instead of their actual reported weight results in the equivalent weight of the shipment being overstated by 20,050 pounds. If the shipment were comprised of a "full" 15,000-pound transformer and a 5,000-pound drained mineral oil transformer with a PCB concentration of 600ppm, the use of an average weight of 10,000 pounds for each unit results in the equivalent weight of the shipment being understated by 25,050 pounds.

Con Edison does not know whether EPA calculated the equivalent weights of other PTI Site PRPs' transformers using an average weight approach. However, given the potentially significant affect that such an approach could have on the accuracy of the calculated equivalent weights of transformers, if EPA has used this approach for the transformers shipped by any PTI Site PRPs, EPA it should provide the affected PRPs with an opportunity to review and comment on the revised database and equivalent weight calculations. Moreover, affected PRPs who will be offered CERCLA § 112(g) *de minimis* contributor cash out settlements by EPA should be required to certify that they have submitted to EPA all available relevant information pertaining to the transformers that they shipped to PTI and that they are not aware of any information indicating that EPA has understated the equivalent weights of their transformers.

Equivalent Weight Calculations

EPA consistently overstates the equivalent weights of drained transformers for which dielectric fluid design capacity data have been reported by calculating them using inflated overall multipliers that are not provided for in the allocation formula that EPA has adopted for the PTI Site.

As Con Edison understands it, under that allocation formula the equivalent weights of drained transformers with reported dielectric fluid capacity data are governed by the following set of equations:

$$\text{➤ } \underline{10,000\text{ppm PCB Transformer EQ Weight}} = \text{transformer's reported design dielectric fluid capacity in gallons} \times 12.5 \text{ lbs./gal.} \times 7.5 \text{ overall multiplier (the}$$

product of the allocation formula's 6.0 concentration multiplier times its 1.5 handling/causation multiplier for such transformers)

- 3,001 - 10,000ppm PCB Transformer EQ Weight = transformer's reported design dielectric fluid capacity in gallons x 7.5 lbs./gal. x 4.5 overall multiplier (the product of the allocation's formula's 3.0 concentration multiplier times the its 1.5 handling/causation multiplier for such transformers)
- 500 - 3,000ppm PCB Transformer EQ Weight = transformer's reported design dielectric fluid capacity in gallons x 7.5 lbs./gal. x 3.0 overall multiplier (the product of the allocation formula's 2.0 concentration multiplier times the its 1.5 handling/causation multiplier for such transformers)

However, in its equivalent weight calculations for drained transformers with reported design dielectric fluid capacity data EPA instead uses an overall multiplier of 8.25 for > 10,000ppm PCB units, an overall multiplier of 4.95 for 3,001 - 10,000ppm PCB units, and an overall multiplier of 3.3 for 500 - 3,000ppm PCB units. In each case the multiplier used for drained transformers with reported design dielectric fluid capacity data is 10% greater than the corresponding overall multiplier provided for in the allocation formula. As a result, EPA overstates the already arbitrarily inflated equivalent weight of this class of drained transformers by additional 10%. As indicated in enclosed Table 1, for Con Edison's drained transformers this equates to a difference of 214,800 pounds in the overall equivalent weigh of its transformer shipments to PTI.

Con Edison is at a loss as to why EPA suddenly and without explanation elected to ignore its adopted allocation formula's overall multipliers for drained transformers and to fashion new overall multipliers solely for drained transformers with reported design dielectric fluid capacity data. EPA's action in this regard cannot be justified as an adjustment to account for PTI's handling of the residual dielectric fluid contained in the drained transformers that were shipped to it for flushing and off-site disposal in TSCA-regulated landfills. If this were the basis for the upward adjustment to the overall multipliers for drained transformers with reported design dielectric fluid capacity information, a comparable adjustment would also have to be made to the overall multipliers for drained transformers for which that information was not available. EPA has not made such an adjustment to the overall multiplier for drained transformers with no dielectric fluid capacity data.¹

¹ Last summer, EPA did adjust the fluid weight multiplier for drained transformers with no reported dielectric fluid capacity data. However, that adjustment was made to address the problems inherent in attempting to a use fluid weight multiplier that is based on the relationship that the weight of the dielectric fluid in a "full" transformer bears to the total weight of the "full" transformer to predict the amount of dielectric fluid that a drained transformer held before the it was emptied. As Con Edison and Utilicorp both pointed out in their respective comments on EPA's initial allocation formula, the formula's proposed 0.3 fluid weight multiplier was insufficient and could not be used to predict the amount of dielectric fluid that drained transformers were capable of holding before they were emptied. EPA elected to address this problem by increasing the fluid weight multiplier for drained transformers with no reported dielectric fluid data from 0.3 to 0.33.

Moreover, the adjustment would have merit only if PTI actually attempted to remove additional dielectric from drained transformers before flushing them. There is nothing in the record indicating that PTI took such extraordinary steps. To the contrary, PTI imposed additional charges on its customers for the dielectric fluid that it pumped from their transformers. Con Edison shipped a substantial number of drained transformers to PTI. No such additional charges were ever levied by PTI for the drained transformers that Con Edison shipped to it.

Additional Transformer Problems

In EPA's equivalent weight calculations the spent flush solvent mixture associated with Askarel-type transformers is consistently treated as if that mixture weighed as much as concentrated Askarel dielectric fluid (12.5 lbs./gal), which is not at all the case. Consequently, the equivalent weights that EPA calculated for the Askarel-type transformers that Con Edison shipped to PTI are significantly overstated. In the case of the "full" Askarel transformers that Con Edison shipped to PTI, the equivalent weights of these transformers are overstated by 25%. For the drained Askarel transformers that Con Edison shipped to PTI, their calculated equivalent weights are overstated by 56%.

As Con Edison pointed out in its December 1999 and June 2000 comments on the allocation formula, the spent flush solvent mixtures from Askarel-type transformers weigh considerably less than concentrated Askarel dielectric fluid. In the case of the PTI Sites, EPA's TSCA inspection reports indicate that PTI had used mineral oil to flush out transformers². Therefore, even under EPA's conservative assumption that draining transformers removes only 90% of their dielectric fluid, the weight of the spent solvent mixture that PTI generated flushing out Askarel-type transformers could not have exceeded 8.0 pounds/gallon.

Con Edison has recalculated the equivalent weights for each of its drained Askarel transformers for which EPA arbitrarily used 12.5 pounds/gallon as the weight of the flush solvent mixtures that were generated by PTI for them. In the calculations, Con Edison used 8.0 pounds/gallon as the weight of the flush solvent. The results are presented in enclosed Table 2. As indicated in that table, EPA's use of 12.5 pounds/gallon as the weight of the flush solvent mixtures for these transformers overstates their combined equivalent weight by approximately 1,291,307 pounds.

Con Edison also continues to object to the arbitrary manner in which EPA calculates the equivalent weight of "full" mineral oil transformers with PCB concentrations of between 500ppm and 3,000ppm. As Con Edison explained in both its December 1999 and June 2000 comments on the allocation formula, due to the effects of dilution the PCB concentrations of

² EPA apparently agrees that PTI used mineral oil as a flush solvent for transformers. In the case of mineral oil transformers, the flush solvent is assumed to weigh 7.5 lbs./gal. – the weight of mineral oil. Moreover, EPA's use of 12.5 lbs./gal as the weight of the flush solvent for Askarel transformers is patently absurd and unsupported by anything in the record. For this assumption to be true, PTI would have had to use concentrated Askarel dielectric fluid to flush out Askarel transformers.

the flush solvents from this class of mineral oil transformer would range from 50ppm to 300ppm. Therefore, the appropriate PCB concentration for these flush solvents is the allocation formula's PCB concentration multiplier of 1.0 for materials containing between 50ppm and 499ppm PCBs. Applying the allocation formula's PCB concentration multiplier of 2.0 for materials with PCB concentrations of 500ppm and 3,000ppm to these flush solvent mixtures instead is arbitrary and patently unfair.

Con Edison has recalculated the equivalent weights of all of its "full" mineral oil transformers that contained between 500ppm and 3,000ppm. In those calculations, the allocation formula's 2.0 PCB concentration and 2.0 handling/causation multipliers were used for the mineral oil dielectric contained in the transformers. The allocation formula's 1.0 PCB concentration and 2.0 handling/causation multipliers were used for the spent flush solvent mixtures from them. The recalculated equivalent weight results for "full" mineral oil units with PCB concentrations of between 500ppm and 3,000ppm are presented in enclosed Table 2 Table under the column labeled "PCB Corrected Equiv. Wt". As indicated in that table, EPA's arbitrary assumption that the PCB concentration of the flush solvent from this class of transformers is the same as the mineral oil they contained before they were drained overstates their combined equivalent weight by approximately 549,000 pounds.

If you have questions concerning the issues discussed in this letter, please do not hesitate contacting. As always, Con Edison stands ready to provide whatever assistance it can to help EPA allocate responsibility for the necessary response costs for the PTI Site in an equitable manner.

Very truly yours,

Michael A. Wilken

Comments on Site Allocation Database

I. Systemic Problems with Database and Volumetric Ranking

The Steering Committee has identified several systemic problems with the allocation database and volumetric ranking. The Steering Committee considers these problems “systemic” because they are not clerical or mathematical errors specific to one data entry, but rather are fundamental problems impacting entire categories of data and/or multiple PRPs.

Specifically, the Steering Committee has identified potential systemic problems in the following six categories:

1. Discrepancies between allocated weights in the Agency’s volumetric ranking and its allocation database;
2. PRPs in database missing from the volumetric ranking;
3. Discrepancies in transformer actual dielectric fluid capacity versus gross weight;
4. Overall multipliers for drained transformers with actual dielectric fluid capacity data;
5. Treatment of drained transformers as drained and flushed; and
6. For bulk oil, use of assumed density to calculate weight rather than using actual weight.

A. Discrepancies Between Allocated Weights in the Agency’s Volumetric Ranking Report and Its Allocation Database

In some instances, the total allocated equivalent weight reported for a party in the Agency’s October 19 volumetric ranking spreadsheets ("VR Report") does not match the sum of the equivalent weights for all shipments attributed to that party in the Agency’s allocation database. Overall, under the VR Report the total equivalent weight of the shipments sent to the PTI Site by all parties tallies to **112,283,181** total equivalent pounds, while in the Agency’s allocation database the total equivalent weight of all such shipments tallies to **128,756,816** total equivalent pounds (a difference of **16,473,635** equivalent pounds). Consequently, approximately **12.8%** the total equivalent weight for the Site is

not accounted for in the VR Report or in the equivalent weight-based rankings presented in that report.

The Steering Committee's review indicates that the VR Report understates the allocated equivalent weight of some parties and overstates the allocated equivalent weight of others. In some instances, the inconsistencies are striking. For example, the VR Report lists an allocated total equivalent weight for High Voltage Maintenance ("HVM") of **2,289,168** pounds. However, adding together the equivalent weights presented in the Agency's allocation database (Column L in the allocation database) for all HVM waste shipments, HVM's total equivalent weight is **4,036,738** pounds.

As a whole, the VR Report understates the Steering Committee's aggregate share by **1,755,110** equivalent pounds; as noted above, it understates the overall total for the Site by 16,473,635 equivalent pounds. Consequently, the remaining **14,718,525** equivalent pounds are not accounted for in the VR Report (roughly **11.4%** of the total equivalent weight for the Site). This 11.4% is attributable to some combination of the federal and *de minimis* PRPs; the result is that unless this systemic problem is corrected, EPA will substantially under-collect from the federal and/or *de minimis* settlements, and the Steering Committee by default will be responsible for this share. Based on a \$33,000,000 estimated response cost, this amounts to approximately **\$3,762,000** in additional costs for the Steering Committee, which should be collected from the non-Steering Committee PRPs.¹

B. PRPs in Database Missing from Volumetric Ranking

The Steering Committee has found at least one PRP that is present in the allocation database that is not listed in the VR Report (Blue Plains Wastewater Treatment). There is no clear explanation for this PRP's absence from the VR report (*e.g.*, it does not appear from the Steering Committee's research that Blue Plains is an orphan party). The arbitrariness of excluding Blue Plains suggests other PRPs may similarly be missing. If it plans to rely on the VR Report to make its *de minimis* settlement offers, EPA will have to remedy or otherwise explain and justify the exclusion of such parties.²

¹A possible explanation for this inconsistency is that EPA may have removed known orphan PRPs and certain federal agencies that EPA does not consider CERCLA PRPs for the Site from the VR Report, but not the allocation database. If this is in fact the case, then EPA should identify each such PRP that was not included in the VR Report so that the Steering Committee can confirm that the equivalent weight attributable to such parties is being equitably allocated to all viable Site PRPs and not being allocated solely to the Steering Committee.

²As discussed in note 1, above, it is possible that some PRPs that are missing from the VR Report were removed by EPA as orphan or federal PRPs. That is, the potential problems discussed in Sections I.A. and

C. Discrepancies in Transformer Actual Dielectric Fluid Capacity Versus Gross Weight

The reported gross weight and gallon figures appear to be significantly out of proportion to each other for many transformers with data reported for both the gross weight of the unit and the number of gallons of dielectric fluid it was designed to hold. In all such cases, EPA has used the reported dielectric fluid capacity data to calculate the equivalent weight of these transformers. While the Steering Committee fully supports EPA's use of actual dielectric fluid capacity data instead of default assumptions and artificial multipliers in those calculations, the Steering Committee believes that EPA should consider additional quality control efforts for the allocation database to ensure that mistakes have not been made with respect to the dielectric fluid capacity data reported for transformers for which the data fall outside of expected norms.

For standard power transformers, about 10% to 40% of the gross weight of a full unit typically is attributable to the dielectric fluid it contains. Based on that fact, in its allocation formula EPA uses a 30% fluid weight multiplier as a default value for transformers for which dielectric fluid capacity data has not been reported. However, the Steering Committee's review of the allocation database indicates instances in which the number of gallons of dielectric fluid reported for a transformer is so high that when the gallons of reported dielectric fluid are converted to weight, the weight of the fluid represents between 60% to 85% of the transformer's gross weight. In a few instances, the reported gallons of fluid convert to weights that exceed the transformer's gross weight. The Steering Committee has also found instances in which the reported number of gallons is suspiciously low considering the reported gross weight of the transformers involved.

Most of these instances appear to be the result of averaging transformer weights. The Steering Committee has detected numerous instances in which EPA used average gross weights instead of the actual gross weights reported by transformer generators to calculate the equivalent weight of transformers. As Consolidated Edison Company of New York explained in its recent comments on the allocation database, the use of average gross weight to calculate equivalent weight will lead to spurious results unless all of the transformers for which an average gross weight has been assigned fall within the same PCB concentration range. Exhibit A1 identifies the shipments for which the Steering Committee believes EPA has used average gross weight to calculate the equivalent weight of transformers falling within different PCB ranges.

I.B., above., may be related.

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The Steering Committee suspects, but cannot confirm, that the majority of these types of discrepancies result from the Agency's decision to report in the allocation database average gross weights rather than the actual gross weight data submitted by transformer generators for their units. However, gross weight averaging is obviously not the cause of all instances in which the reported fluid capacity data for transformers appears disproportionate to gross weight data. For example, in the case of Manifest 1963-A, the allocation database reports that a transformer weighing 23,650 pounds had a dielectric fluid capacity of one (1) gallon. In the case of Manifest 2418, transformers weighing between 140 pounds and 1,870 pounds are all reported as having a dielectric capacity of 19 gallons. These are obviously errors and the Steering Committee requests that EPA correct them and all other such errors in the allocation database. Exhibit A2 presents some specific examples of inconsistencies not attributable to gross weight averaging.

D. Overall Multipliers for Drained Transformers with Actual Dielectric Fluid Capacity Data

As noted above, the default assumption for transformers is that for full transformers without actual dielectric fluid capacity data, the fluid weight is 30% of gross weight. For drained transformers, the Agency has recognized that this default assumption had to be increased to reflect the fact that 30% default assumption would for many drained transformers under-predict for their dielectric fluid capacity, because the 30% multiplier is assumed to be applied to the higher gross weight of a full transformer. Accordingly, EPA has increased the overall multipliers for drained transformers by 10%.

However, EPA has incorrectly used this increased multiplier to calculate equivalent weights not only for drained transformers without actual gallon capacity data, but also for those with such data. It is clear that this adjustment should only apply to transformers where actual gallons are unknown (*i.e.*, because the purpose of increasing the overall multiplier is to reflect a necessary increase in the default fluid weight multiplier, a multiplier which is not used when actual gallon capacity is known). This error results in a fairly significant over-allocation for this type of waste (drained transformers with actual gallon data account for approximately 3,300,000 allocated pounds, meaning this problem results in an over-allocation of approximately 300,000 allocated pounds). See Exhibit B. The problem appears to be the result of an oversight in the program that applies the allocation formula to the database, and should be relatively easy to remedy, by manually reducing to "normal" the overall multipliers for all drained transformers with actual dielectric fluid capacity data.

E. Treatment of Drained Transformers as Drained and Flushed

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In applying the allocation formula, EPA has treated some transformers that were drained as if they were both drained and flushed. The result is to under-count these transformers by a factor of **27.7 times** (*i.e.*, EPA has used the 0.09 multiplier for drained and flushed transformers at >10,000 ppm, rather than the 2.5 multiplier for drained transformers at >10,000 ppm). As noted in its individual comments, this problem appears consistently for all of Steering Committee member Westvaco's drained transformers. The Steering Committee suspects it represents not just a specific error in Westvaco's data entries, but a systemic problem with the database and/or EPA's application of the allocation formula. Failure to correct this systemic problem could result in serious under-counting for other transformer parties.

F. For Bulk Oil, Use of Assumed Density to Calculate Weight Rather Than Using Actual Weight

In many instances, EPA has relied on the volume of bulk oil, multiplied by its assumed density, to calculate equivalent weights, even though actual weights are known for this oil. For example, this problem occurs for all of Steering Committee member Nebraska Public Power District's bulk oil shipments, resulting in an over-allocation of approximately 10%. The Steering Committee believes that using calculated weights based on assumed, average oil densities is inappropriate where actual and reliable gross weight data are available. EPA and the Steering Committee have agreed that whenever possible the allocation formula would rely on actual data rather than default assumptions.

II. Specific Errors Concerning Steering Committee Members

In addition to the general, systemic problems with the allocation database and allocation formula noted above, several members of the Steering Committee have found specific errors and omissions with regard to their own data entries in the database. These errors are of a "clerical" nature, and while they are numerous, the Steering Committee believes EPA can readily correct them by making minor modifications to the content of the database. The following table summarizes these specific errors and recommends how to fix them:

Member Name	Nature of Error	Affected Data Entries	Recommended Solution
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MidAmerican Energy Company	Incorrect Multiplier	Manifests 3835 & 2158	Calculated weight correct for both entries. Overall Multiplier was incorrectly typed in as 18.0. Change Overall Multiplier to 5.4.(see Exhibit C).
	Incorrect Weight	Manifest 2171	Reduce calculated weight of entry to 29,295 lbs.(see Exhibit C).
ConEd	Incorrect Weight/Volume	Manifest 3208	Reduce reported gallons from 190 gal. to 162 gal. Reduce calculated weight of entry to 16,968 lbs.(see Exhibit C).
NYSEG	Incorrect Concentration	All entries	EPA must identify source of error and correct (see Exhibit C).
Jersey Central Power & Light	Incorrect weight	Manifests 2871, 1491, NJA0141627, 0897, 1018, 1032, 1164, 1306, 1405, 2026, 2240, 2305, 2336, 2480, 2871, 2942, NJA0021036, NJA0021044, NJA0021366, 2153	EPA must correct weights to match JCP&L manifests (see Exhibit C).
Westvaco	Improper gross weights and use of multipliers	Manifests 1962-A, 1971, 1972	EPA must correct Equivalent Weights (see Exhibit C).
HVM	Incorrect gross weight	2152	Gross Weight should be reduced to 5,948 lbs. resulting in an Equivalent 33,331.12 lbs. (see Exhibit C).
UtiliCorp	Incorrect density	Manifests 2871, 3703, 3645, 3751, 3772, 3779	Correct density on affected entries (see Exhibit C)
	Use of gallons when accurate weight data available	Manifest 3687	Use weight data rather than gallons on affected entry (see Exhibit C)

	Missing manifest	0913	Record manifest 0913 in VR Report (see Exhibit C)
Tri-County	No specific errors reported	n/a	n/a
Lilco	No specific errors reported	n/a	n/a
NPPD	No specific errors reported	n/a	n/a
MagneTek Ohio Transformer	No specific errors reported	n/a	n/a
Waste Management	No specific errors reported	n/a	n/a
Sierra Pacific Power Company	No specific errors reported	n/a	n/a

In addition, we have prepared Exhibit C, which can be used in conjunction with the table, above, to identify and correct specific errors in the Steering Committee's data entries. Exhibit C presents in detail all member data entries that have been identified as containing errors. Exhibit C is intended to facilitate EPA's review and error-correction process by highlighting entries with errors in a simple, uniform way. Under the erroneous data entries for each individual manifest on Exhibit C, we have inserted the correct data figures as supplied by the Steering Committee members, where available.

We also note that some Steering Committee members are filing individual comments addressing problems with the allocation database and EPA's calculation of equivalent weight for certain types of equipment. For example, Consolidated Edison Company of New York has filed comments addressing serious problems relating to EPA's treatment of flush solvents from transformers. The Steering Committee shares all members' concerns and urges EPA to address them.

III. Systemic Problems and Specific Errors Concerning Steering Committee Settlers

In addition to reviewing its own data entries, the Steering Committee has reviewed the data relating to those smaller PRPs who have accepted the Steering Committee's Cash-Out Settlements. A number of systemic problems have impacted these settled parties, and numerous specific errors appear among their data entries.

A. Systemic Problems Impacting Settled Parties

As would be expected, the systemic problems impact PRPs at every level, including some of the smaller settled parties. These systemic problems include (1) discrepancies between allocated weights in VR Report and actual data in the allocation database and (2)

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discrepancies in transformer actual dielectric fluid capacity data and reported gross weights. The nature of these systemic problems is discussed in Section I, above. Exhibit D presents in detail the systemic problems the Steering Committee has identified that impact the settled parties.

B. Specific Errors in Settled Parties' Data

As with the data entries for the Steering Committee, there are numerous specific errors in the data for some of the settled parties. These errors result in an over-allocation of equivalent pounds to settled parties. Exhibit E presents in detail the specific errors the Steering Committee has identified with regard to the settled parties.

IV. Other Parties

Because of the large impact of systemic problems throughout the database, the Steering Committee expanded its scope to include a review of the remaining, non-settled *de minimis* parties. The preliminary results of this review indicate that, as suspected, the systemic problems noted above do appear to have an impact on PRPs throughout the database. Also, as noted above, this impact is substantial (in the case of the undercounting of equivalent weight in the volumetric ranking alone, the impact may be over 15,000,000 misallocated equivalent pounds). Likewise, we have found numerous specific, clerical and mathematical errors in the data entries for many of the remaining parties, similar to those found by the Steering Committee in their own data entries. *See* Exhibit F.

Finally, the Steering Committee is concerned that the systemic problems it has identified may also impact the federal PRPs. The Steering Committee has not had the opportunity to fully review the data supporting EPA's collective volumetric ranking for the federal parties. However, because many of the problems the Steering Committee has identified would result in under-allocation to the federal PRPs, the Steering Committee suspects the Agency will under-collect in its anticipated federal settlement.

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Prepared by PTI Steering Committee

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November 17, 2000

VIA Electronic Mail and Federal Express

Audrey Asher, Esq.
Office of Regional Counsel
United States Environmental
Protection Agency
Region VII
901 North 5th Street
Kansas City, Kansas 66101

Re: PCB Treatment, Inc. Site – Steering Committee Comments on Site Allocation Database

Dear Audrey:

The Steering Committee has completed its review of the Agency's generator database and volumetric ranking report (dated October 19, 2000). The database still contains significant clerical errors and omissions, which are described in more detail in the enclosed collective comments. More importantly, there appear to be systemic errors and inconsistencies in the Agency's application of the allocation formula to the database.

If not properly addressed, these apparent errors and systemic problems could result in a misallocation of hundreds of thousands of pounds of equivalent weight. Further, these database errors could result in substantial under-collection from the *de minimis* PRPs. Many PRPs will reject EPA's offer if it is based on an improper allocation (*e.g.*, as a result of inaccurate data); and those who do accept may underpay – that is, they will pay a settlement amount that does not accurately reflect their share of responsibility. Accordingly, the Steering Committee requests that EPA not send out *de minimis* settlement offers until these issues have been addressed.

Enclosed is a report presenting the Steering Committee's comments on the allocation database and volumetric ranking. We have summarized the results of our review to provide an efficient and effective tool for the Agency's error-correction process. Specifically, the report provides (1) a description of newly-identified systemic problems with the database that may have widespread, significant impacts on the allocation of liability, (2) a uniform presentation of the specific errors noted by individual members of the Steering Committee with regard to their own data, (3) a limited summary of errors regarding the smaller PRPs who have settled with the Steering Committee, and (4) a brief discussion of errors among other *de minimis* PRPs, based on a preliminary review of their data entries.

Several Steering Committee members will also be submitting individual comments regarding the database and volumetric ranking. Some of these comments address issues previously raised with the Agency (*e.g.*, Consolidated Edison's longstanding objection to how EPA calculates the equivalent weight of transformer flushate). Although not all individual member comments are discussed specifically in the enclosed report, the Steering Committee endorses the arguments of its individual members and incorporates them into its collective comments.

In light of the errors identified during the Steering Committee's analysis (which was limited by the Agency's two week deadline), the Steering Committee requests the opportunity to review the database one last time to ensure that these problems are corrected. If the Agency is unwilling to provide this opportunity, the Steering Committee requests EPA to propose another method to confirm that the Steering Committee's concerns have been addressed.

Please contact us to discuss the Steering Committee's comments. We look forward to resolving the issues we have identified.

Sincerely,

Russell B. Selman

Enclosure

cc: Pauletta France-Isetts

Audrey Asher, Esq.
November 17, 2000
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Sunshine Notes
<lollypop@iland.net>

To: Pauletta France-Isetts/SUPR/R7/USEPA/US@EPA

03/15/2001 02:37 PM

cc:

Please respond to

Subject: Re: Budget

Sunshine Notes

Hi,

I agree. I have to go to another meeting now but I will get to the attachment soon.

Smiles,

Lori

----- Original Message -----

From: <France-Isetts.Pauletta@epamail.epa.gov>

To: "Sunshine Notes" <lollypop@iland.net>

Sent: Thursday, March 15, 2001 1:17 PM

Subject: Re: Budget

Lori --

Great!! You can work on the Brownie program and I'll work on the Junior program. I don't think that it is necessary for the programs to be identical as long as we keep with the theme. I would like to work on cadette program too! So, I suggest that we keep in touch and both of us develop 8 programs for the cadettes. What do you think?

We will need to get together sometime in April. The way things went last year is that we had to prepare a "summary sheet" for each program module, identify what we were doing and also come up with a cost per girl. Then the director and the budget person looked at them for approval and/or modification. If we are ready with costs and the sheets by the end of April, we'll be in great shape. I'm going to attach a electronic file with the sheet. It will be in wordperfect software.

(See attached file: Fact-she.wpd)

--Pauletta

HVM Broker Customer Calculations

	1	2	3	4	5	6	7	
	HVM Gross #	Customer Gross #	Customer %	Converted Weight	Customer Share	Customer 50% Share	HVM Share	
Capacitor	389,967	363,270	93.15%	2,969,949	2,766,627	1,383,314	1,586,635	
Transformer	10,526	0	0.00%	26,052	0	0	26,052	
Oil	198,151	106,142	53.57%	1,017,276	544,916	272,458	744,818	
Debris	52,135	23,253	44.60%	23,461	10,464	5,232	18,229	
Totals	650,779	492,665		4,036,738	3,322,008	1,661,004	2,375,734	
						Plus NFA	300,988	(50%)
						Minus Settled	688,552	(100%)
						High Voltage Maintenance ADJUSTED TOTAL	1,988,170	

- 1 HVM Gross weight as reported in their 104(e) response
- 2 Customer Gross Weight as reported by HVM in supplemental responses and responses received from the HVM Broker customers
- 3 Percent of the gross weight that is reported by the HVM customers
(column 2 divided by column 1)
- 4 Converted weight from allocation program
- 5 The customer share is the percentage from column 3 multiplied by the total converted weight in column 4.
- 6 50% of Customer share
- 7 HVM share of unaccounted converted weight -
Converted weight minus the customer share + 50% of Broker Customer share

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
		PCB TREATMENT, INC.				
		TRANSFORMERS				

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
11550	A & N ELEC	1103	5859	4687	20.00%	-4472
10225	AGRALIGH	0185	32202	26122	18.88%	-6080
10300	ALBANY P	3078	8856	7085	20.00%	-1771
10325	ALGONA M	3785	27915	24450	12.41%	-3465
10400	ALLIANCE,	0072	35244	35244	0.00%	0
34875	ALLIEDSIG	2524	5767	3670	36.36%	-2097
43050	AMHERST	3030	1578	1578	0.00%	0
10975	ANDREW C	3607	8154	6523	20.00%	-1631
39150	ARCO	3715	123622	98898	20.00%	-24724
11100	ARIZONA E	0322	37260	29808	20.00%	-7452
16700	ARMCO IN	1554	33426	25137	24.80%	-8289
11175	ARROW FO	2099	6167	4933	20.01%	-1234
19035	ASSOCIAT	3136	67986	54389	20.00%	-13597
11675	BARC ELE	3330	65707	52566	20.00%	-13141
23100	BASF COR	2950	12524	7970	36.36%	-4554
11725	BASIN ELE	1036	8100	6480	20.00%	-1620
11750	BAY STATE	2299	21600	17280	20.00%	-4320
40325	BECKER EL	3031	58320	46656	20.00%	-11664
40350	BELTON, CI	3780	6804	5443	20.00%	-1361
NEW 11950	BELYEA C	3050	89370	71496	20.00%	-17874 N
11975	BEMIDJI ST	2545	3792	3792	0.00%	0
12000	BENTON C	0688	500	500	0.00%	0
18025	BETHLEHE	2879	2700	2160	20.00%	-540
12100	BI LO INCO	1913	70776	70776	0.00%	0
12125	BIG BEND	3558	16683	16683	0.00%	0
12175	BIG SANDY	3572	1896	1896	0.00%	0
12325	BLUE HILL,	0600	1350	1080	20.00%	-270
12350	BLUE PLAI	3390	261840	223235	14.74%	-38605
12400	BOARD OF	2737	49122	39298	20.00%	-9824
29800	BOARD OF	2544	39744	31795	20.00%	-7949
12475	BON HOMM	2858	2923	2923	0.00%	0
13450	BP AMERIC	1610	22275	14175	36.36%	-8100
10875	BP AMOCO	1356	37800	30240	20.00%	-7560
12725	BRADLEY	2698	2376	1901	19.99%	-475 N
19375	BRISTOL-M	1807	55107	44086	20.00%	-11021
12850	BROOKING	0036	155713	126267	18.91%	-29446
40400	BRYN MAW	3716	4806	3845	20.00%	-961
13000	BUFFALO	1609	50971	37333	26.76%	-13638
13025	BUNGE CO	2959A	89010	85608	3.82%	-3402
13225	BUTTE ELE	2769	4103	4140	-0.91%	-37
13525	CARDINGT	2037	8586	6869	20.00%	-1717
31625	CARGILL	2481	125870	104724	16.80%	-21146
40500	CARL BOLA	2543	53244	42595	20.00%	-10649
13575	CARLSON	1972A	59994	47995	20.00%	-11999
40525	CHANDLER	3115	5904	5904	0.00%	0
14550	CHENEY, C	3573	92913	77388	16.71%	-15525

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
14225	CHESTER	3584	107676	86141	20.00%	-21535
14200	CHESTER,	0564	187	187	0.00%	0
39250	CHEVRON	3420	198	198	0.00%	0
40575	CITY ELEC	3046	9180	7344	20.00%	-1836
15675	CLARKE EL	1623	810	648	20.00%	-162
15750	CLYDE IRO	2790	306	306	0.00%	0
16000	COLLEGE	3888	30375	24300	20.00%	-6075
16025	COLORAD	1177	49500	39600	20.00%	-9900
16075	COLUMBIA	2546	6192	5058	18.31%	-1134
42575	COLUMBIA,	2967	69525	55620	20.00%	-13905
16200	COMPTON	0889	16200	12960	20.00%	-3240 N
16150	COMSAT	2849	356184	284947	20.00%	-71237
16225	CONOCO I	3576				0
16300	CONSOLID	3757	7006457	5730996	18.20%	-1275461
14625	CRETE, CIT	0063	13005	10404	20.00%	-2601
16600	CROUSE-HI	11920	21582	13734	36.36%	-7848 <i>check out</i>
39300	CUMBERLA	3416	450	450	0.00%	0
16675	CUMMINS	2847	61722	49378	20.00%	-12344
20025	CYTEC IND	2503	65250	52776	19.12%	-12474
17125	DANA COR	3293	177696	142157	20.00%	-35539
14700	DANVILLE,	1402	49316	49316	0.00%	0
10000	DEFENSE L	3754	20534531	16669085	18.82%	-3865446
17500	DELAWARE	2468	27869	22296	20.00%	-5573
17625	DESIGN EL	2306	3720	3720	0.00%	0
17650	DETROIT L	0007	24396	22085	9.47%	-2311
17775	DIGITAL AU	1386	20535	20535	0.00%	0
40650	DIXIE CEM	3227	75060	60048	20.00%	-15012
14775	DOVER, CI	1719	9585	7668	20.00%	-1917
18000	DRAKE UNI	2301	29430	23544	20.00%	-5886
18125	DUNCANN	0676A	3159	2527	20.00%	-632
18175	EAGLE IRO	2394	140625	112500	20.00%	-28125
18225	EAST GRA	0302	2124	2124	0.00%	0
18300	EAST SHO	0189	750	750	0.00%	0
22900	EASTERN I	0570A	1539	1231	20.01%	-308
18350	EASTMAN	1601	41625	33300	20.00%	-8325
18450	EAU CLAIR	1090	180	180	0.00%	0
40675	ECI	3232	354262	297860	15.92%	-56402 N
18475	EDUCATIO	1232	79650	63720	20.00%	-15930
18575	EL PASO E	0928	970947	792648	18.36%	-178299
18825	ELK RIVER	1110	23220	19656	15.35%	-3564
14800	ELLENSBU	2554				0
14800	ELLENSBU	3582	36866	35495	3.72%	-1372
14825	ELLIS, CITY	0606	6480	5184	20.00%	-1296
36750	ELMORE, V	3247	2940	2940	0.00%	0
18900	EMPIRE EL	3049	62478	49982	20.00%	-12496 N
34525	ENSR	2794	5412	5412	0.00%	0
18950	ENVIRONM	2995				0 N
40725	ENVIRONM	2978				0
40275	ENVIRONM	1292	37423	31051	17.03%	-6372 N
19025	ESSEX WA	5001	44647	35718	20.00%	-8929 N
19050	ESTES PAR	0779	1428	1377	3.57%	-51

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
40750	EX-CELLO	2951	31872	31872	0.00%	0
25775	FAIRMONT	2141				0
19475	FAIRMONT	2804	42552	29476	30.73%	-13076
19575	FALLS CITY	0829	30294	30294	0.00%	0
17675	FARMER J	1940	297000	237600	20.00%	-59400
20275	FEDERAL E	2447	30240	30240		0
19850	FEDERATE	0129	276	276		0
19975	FERGUSO	2690	888	888		0
23475	FORT JAM	3651	121500	97200	20.00%	-24300
42075	FRANK PUL	2541	39096	31277	20.00%	-7819 N
20375	FRANKLIN	0239A	10566	6724	36.36%	-3842
14850	FRANKLIN	2195	1584	1584	0.00%	0
14875	FREDRICK,	0756	7533	6414	14.85%	-1119
40775	FROSTBUR	2563	74574	59659	20.00%	-14915
20800	GANIENKE	1770	435546	348437	20.00%	-87109 N
20825	GARDNER	2102	16050	16050	0.00%	0
20950	GATE CITY	0812	810	648	20.00%	-162
40625	GENCORP	3425	87457	86285	1.34%	-1172
31100	GENERAL	2469	29453	18743	36.36%	-10710
40825	GIBSON C	3211	4158	4158	0.00%	0
21250	GLENWOO	2763A	1481	1481	0.03%	-0
21475	GRAND VA	0312	1290	1290	0.00%	-0
21500	GRANITE C	0187A	83700	69750	16.67%	-13950
42600	GRAYSON	3571	24978	20388	18.38%	-4590
21700	GREENWO	3081	10224	10224	0.00%	0
39375	GUEST SE	3215	8562	8562	0.00%	0
21800	GUNNISON	0311	847	847	0.00%	0
21880	HAMILTON,	0891				0
36800	HAMILTON,	NY2618217	3180	3180	0.00%	0
39400	HARRISBU	3690	3032	1929	36.38%	-1103
39425	HARRISON	3440	107	107	0.00%	0
22075	HATFIELD,	0717	9936	7949	20.00%	-1987
22125	HENDERS	2075	2760	2760	0.00%	0
22250	HIGH VOLT	3365	26052	16578	36.37%	-9474
31775	HIGH WES	2270	16545	16545	0.00%	0
22425	HILLSDALE	2534	2659	1698	36.15%	-961
40900	HOWLAND	3045	24300	19440	20.00%	-4860 N
23050	INGERSOL	1496	12000	12000	0.00%	0
28725	INK COMPA	0354	1615	1292	20.00%	-323
42625	INTERCOU	3145	600	600	0.00%	0
21875	INTERNATI	1607	118800	95040	20.00%	-23760
23300	J L SHIELY	3896	115351	110677	4.05%	-4674
23375	JACKSON	3193	1086	1086	0.00%	0
23500	JAMES RIV	3295	66150	52920	20.00%	-13230
23550	JASPER M	2853	71775	57420	20.00%	-14355
23600	JEFFERSO	1277	66150	52920	20.00%	-13230
23725	JERSEY CE	NJA014162	546230	453667	16.95%	-92562
23825	JOB CORP	0340	1163	1163	0.00%	0 FEB
23875	JOHN MOR	2580	3144	3144	0.00%	0
23900	JOHNSON	0433	2408	1927	19.98%	-481
24000	JOSEPH E.	0999	37746	30197	20.00%	-7549

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
24100	KAIN ELEC	2367	45257	45257	0.00%	0
15100	KANDIYOHI	0271	15876	12701	20.00%	-3175 <i>check</i>
41000	KANSAS ST	3641	69687	55750	20.00%	-13937
24325	KENDAL C	2954	93600	74880	20.00%	-18720
41050	KENTUCKY	3132	4620	4620	0.00%	0
24575	KOOTENAI	0228	600	600	0.00%	0
24625	KRAVCO C	0842	342000	273600	20.00%	-68400
24650	LAKE COU	0810	7020	5616	20.00%	-1404
24675	LAKE REGI	2392	1728	1382	20.02%	-346
24750	LAND O' LA	2633	94500	75600	20.00%	-18900
24850	LAUGHON	1222	23040	23040	0.00%	0
40250	LEHIGH PO	3587	169020	135216	20.00%	-33804
24975	LEVER BR	2193	5625	4500	20.00%	-1125
39550	LICKING VA	3388	3984	3984	0.00%	0
25150	LINCOLN-U	3836	1906	1906	0.00%	0
25125	LINCOLN E	2792	6642	5314	20.00%	-1328
25175	LINCROFT	2073	56588	46135	18.47%	-10454 <i>Fed</i>
26000	LOCKHEED	1143				0
26000	LOCKHEED	1284				0
26000	LOCKHEED	1284				0
25275	LOGANSPO	0553	20925	16740	20.00%	-4185
39575	LONGVIEW	4026	480	480	0.00%	0
25500	LTV STEEL	2963	66582	53266	20.00%	-13316
11375	LUCENT TE	3066	4698	3758	20.00%	-940
12600	MADISON,	1168	11925	10845	9.06%	-1080
29275	MAGNETEK	4002/2922	347639	221225	36.36%	-126414
25825	MARATHO	3577	28002	23002	17.86%	-5000
15175	MARTINSVI	3182	3762	3762	0.00%	0
26125	MASONIC	3790	57637	40579	29.59%	-17058
26350	MEEKER C	1563	46500	46500	0.00%	0
26375	MEMORIAL	0937	5816	3701	36.37%	<u>-2115 N</u>
26475	MERCY HO	0122	34375	34375	0.00%	0
26500	MESA, CIT	3326	53100	42624	19.73%	-10476
41150	MID-STATE	3528	7796	4961	36.36%	-2835
23250	MIDAMERI	3835	158497	126798	20.00%	-31699
26700	MIDWEST	0565A	30773	30773	0.00%	0
26875	MINNKOTA	0008	14850	11880	20.00%	-2970
15225	MITCHELL,	3004	11460	11460	0.00%	0
41175	MOLTZEN	3281	4266	3413	20.00%	-853 N
27075	MONONA C	0364	284	284	0.00%	0
27175	MORRISON	1247	6183	6183	0.00%	0
37975	MOUNTRAI	0556	9559	9559	0.00%	0
27600	NATIONAL I	2927	293868	235094	20.00%	-58774
27725	NATURAL	3618	19176	15828	17.46%	-3348
25050	NAVASOTA	0758	14958	11966	20.00%	-2992
27825	NESTLE FO	2417	156240	156240	0.00%	0
27950	NEW MEXI	3177	211880	169504	20.00%	-42376
28250	NORSHIPC	2444	122175	99900	18.23%	-22275
28400	NORTH CE	0499	71760	71760	0.00%	0
28500	NORTH HO	2634	57834	46267	20.00%	-11567 N
41250	NORTH SH	3404	99675	79740	20.00%	-19935 N

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
			1848	1848	0.00%	0
28525	NORTH ST	2498				
			16794	13435	20.00%	-3359
29250	NORTH ST	1757				
			180	180	0.00%	0
28625	NORTHER	0953				
			11280	11280	0.00%	0
28675	NORTHER	0691				
			<u>45000</u>	<u>36000</u>	20.00%	-9000 check
28875	NORTHWE	2349	17996			
			172455	139200	19.28%	-33255
28925	NORTHWE	0530				
			10557	8446	20.00%	-2111
29000	NORTHWE	1934				
			4163	3331	19.99%	-832 N
29150	O'BRIEN &	1024				
			10795	10198	5.53%	-597
29125	OBERLIN M	4002				
			44739	35791	20.00%	-8948
41300	OKLAHOM	3032				
			405	324	20.00%	-81
29425	ORCAS PO	0206				
			1932	1932	0.00%	0
29475	ORDEAN J	2793				
			1782	1426	19.98%	-356
29450	ORD, CITY	0605				
			39347	38784	1.43%	-563
29600	OTTER TAI	1931				
			25488	20390	20.00%	-5098
29650	OWENS-ILL	2974				
			1860	1860	0.00%	0
29200	OXYCHEM	1606				
			199886	159909	20.00%	-39977
29725	PACIFICOR	0883				
			25164	20131	20.00%	-5033
29875	PARIS, CIT	1295				
			7200	5760	20.00%	-1440
15350	PELLA, CIT	1087				
						0
41400	PENNZOIL	3495				
			183138	150582	17.78%	-32556
30200	PIQUA, CIT	2131				
			7277	4631	36.36%	-2646
30400	POLY INSTI	1709				
			11250	9000	20.00%	-2250
30425	POTTSVILL	2741-6				
			61650	49320	20.00%	-12330
30475	PRATT, CIT	0578				
			125	112	9.88%	-12
30575	PRINCETO	3283				
			87640	71360	18.58%	-16280
30600	PROVO CIT	0708				
			24075	19260	20.00%	-4815
29325	PUBLIC UTI	0186				
			1485	945	36.36%	-540
30850	PUD #2 OF	2520				
						0
30900	QUAKERTO	0677				
						0
30900	QUAKERTO	0677				
			37800	30240	20.00%	-7560
28200	QUANDEL	2142				
			130140	104112	20.00%	-26028
39850	RADFORD,	3511				
			2104	1339	36.36%	-765
31225	RED LAKE	2635				
			8100	8100	0.00%	0
41500	RICHARD A	2855				
			161843	130875	19.13%	-30968
15400	RICHLAND,	2495				
						0
42650	RICHMOND	3448				
			89829	<u>71863</u>	20.00%	-17966 check
31325	RICHMOND	0622				
			36702	36702	0.00%	0
31350	RICK ELEC	1037				
			84375	<u>67500</u>	20.00%	-16875 check
37150	ROCHESTE	0157				
			18102	14851	17.96%	-3251
31650	ROSS ELE	2857				
			105732	84586	20.00%	-21146
39925	ROWE MAN	3542				
			54000	43200	20.00%	-10800 N
31850	R.T. FRENC	1541				
			10854	8683	20.00%	-2171
31900	SALAMANC	2031				
			2700	2160	20.00%	-540
39125	SALEM ELE	0207				
			972	778	19.96%	-194
12650	SCHUYLKIL	0936				
			12895	8206	36.36%	-4689
32125	SCOTT BR	2837				
			8694	6955	20.00%	-1739
24375	SENECA F	2741				
			178875	143100	20.00%	-35775
32225	SEVIER CO	1784				
			103	103	-0.10%	0
36250	SGS U.S. T	1914				
			1490	1192	20.00%	-298
32450	SHERIDAN	0384				
			553882	394819	28.72%	-159063
32650	SIERRA PA	3456				

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
40000	SNOW KIN	3584-E	21060	16848	20.00%	-4212 N
17975	SOLA ELEC	0310	1823 5400	4320	20.00%	-1080
32775	SOLOMON	1152	21038	13388	36.36%	-7650
32900	SOUTH CE	3083	39570	31740	19.79%	-7830
33025	SOUTHEAS	0048	11264	9012	19.99%	-2252
33150	SOUTHERN	0491	5472	5472	0.00%	0
33225	SOUTHSID	2707	7398	5918	20.01%	-1480
37575	SOYLAND	0582	41530 67500	54000	20.00%	-13500
33325	SPANGLER	1840	67500	54000	20.00%	-13500
41650	SPARTA M	3222	24300	19440	20.00%	-4860
33400	SPIRO MU	0470	5427	4342	19.99%	-1085
41750	STANBERR	2876	5346	4277	20.00%	-1069
15500	STURGIS,	2035	10752	10363	3.62%	-389
34025	ST. JOSEP	3348	61582	49265	20.00%	-12316
33525	ST. PETER,	0749	33993	27194	20.00%	-6799
34325	ST. ROSE	3901	429	429	0.00%	0
34350	SUFFOLK C	3113	52920	42336	20.00%	-10584
34750	TEMCO, IN	1799	474	1955	-312.50%	-1481
34775	TEXACO IN	2757	37284	33115	11.18%	-4169
34950	THIEF RIVE	1211	3291	3129	4.92%	-162
42025	TRACOR A	3649	36432	23184	36.36%	-13248
35225	TRANSFOR	2916	12672	8064	36.36%	-4608
35475	TRI-COUNT	1685				0
42700	TRI-COUNT	3039	26406 175828	150691	14.30%	-25137 check
35525	TRI-STATE	0558	3741	3741	0.00%	0
35575	TRUCKEE	1292	87037	69630	20.00%	-17407
35825	UNION PAC	0986	163169	133447	18.22%	-29723
14150	UNION PAC	3285	41356 67767	58836	13.18%	-8931 check
36100	UNION UN	2572	1890	1512	20.00%	-378
36175	UNIROYAL	3644	22680	18144	20.00%	-4536 N
40075	UNITED FO	2966	43902	35122	20.00%	-8780
36225	UNITED RU	0014	1625	1300	20.00%	-325
36300	UNIVERSIT	2961	67662	54508	19.44%	-13154
36325	UNIVERSIT	2466	14850	9450	36.36%	-5400
36350	UNIVERSIT	0375	16578	13262	20.00%	-3316
42875	US GYPSU	2644	24750	19800	20.00%	-4950
19000	US MARINE	3915	4770	4770	0.00%	0
62200	US POST O	3921	81675	51975	36.36%	-29700
60480	USAF, AFL	2116	8250	8250	0.00%	0
61425	USDOE / S	2644A	8100	6480	20.00%	-1620
63700	USDOE/FE	2629	91800	91800	0.00%	0
41775	USDOE/ST	3344	22545	18036	20.00%	-4509
63300	USEPA RE	1114	18252	14602	20.00%	-3650
26950	UTILICORP	3950	472006	355241	24.74%	-116765
36475	VALLEY EL	0558A	14400	14400	0.00%	0
36600	VERMILLIO	0906	495	315	36.36%	-180
14325	WAKEFIEL	1271	1562	1562	0.00%	0
41950	WALLINGF	3015	2970	2376	20.00%	-594
40125	WASHINGT	3858	3678	3678	0.00%	0
37250	WATERTO	0306	8343	6674	20.00%	-1669
37325	WAYNE CO	3588	3240	2592	20.00%	-648

ID	GENNAME	MANIFEST	Tot_Cal-Equ	Tot_NEW1-WT	%Change	Difference
37525	WEIL-MCCL	2265	30150	24120	20.00%	-6030
40150	WELLS CO	2427	1194	1194	0.00%	0
38350	WESTCHE	1027	54	43	20.37%	-11
37550	WESTERN	0415	32400	25920	20.00%	-6480
37650	WESTVAC	1963-A	19.49 156742	<u>99745</u>	36.36%	-56997 check ✓
37775	WHETSTO	0314	10652	12823	-20.38%	-2171
37800	WHIRLPOO	2861	255244	198289	22.31%	-56955
37350	WHITEWAT	0178	8586	6869	20.00%	-1717
37925	WILKES-BA	2787	4371	3642	16.68%	-729
37950	WILLIAM B.	2445	4428	3542	20.00%	-886
38025	WILLIS DAY	2746	2760	2760	0.00%	0
38050	WILMAR M	0125	8910	7128	20.00%	-1782
38125	WINTERTH	1379	3294	2635	20.01%	-659
40200	WISCONSI	3509	19440	15552	20.00%	-3888 N
40225	ZIEGLER C	3777	72819	58255	20.00%	-14564
						-8095299

PCB TREATMENT, INC.
WESTVACO WASTE-IN/ALLOCATION – November 16, 2000

ID	GENNAME	OTHERNAME	EQUIPMENT	MANIFEST	GROSS WEIGHT	TOTAL GAL	CONC PPM	RANGE	XFORMER FULL	CAL_EQU_WE	OVERALL MULTI
37650	WESTVACO CORPORATION		EQUIP/TRAN	1962-A	20000		0	100000	Empty Drained	1800 50,000	0.3
37650	WESTVACO CORPORATION		EQUIP/TRAN	1962-A	19680		0	100000	Empty Drained	1771.2 4,200	0.3

37650 Westvaco Corp

EQUIP/TRAN 1963-A

26,780

51,950

EQUIP/MISC 1963-A

2000

5000

EQUIP/DEBRIS 1962-A

500

225

15750

EQUIP/DEBRIS 1963-A

350

128,756,816 total site weight

50000
 51950
 5000
 225
 15750
 156532.25

12,400
 19680
 20780
 25
 128,756,816
 156,532.25

Xformers before any changes
 409,950.41

PCB TREATMENT, INC.
Allocated Weight Ranking Table

ID	STATUS	GENERATOR NAME	THER NAM	ALLOCATED	PERCENT
	FEDERAL	FEDERAL GOVERNMENT		33,038,310	33.268%
34600		WASTE MANAGEMENT, INC.	(SCA Chemica	6,700,536	6.747%
16300		CONSOLIDATED EDISON COMPANY OF NY		6,051,951	6.094%
23725		JERSEY CENTRAL POWER & LIGHT COMPANY		5,356,771	5.394%
22250		HIGH VOLTAGE MAINTENANCE CORPORATION		2,279,694	2.296%
26950		UTILICORP		1,963,983	1.978%
23250		MIDAMERICAN ENERGY COMPANY	(Midwest Pow	1,514,534	1.525%
32650		SIERRA PACIFIC POWER COMPANY		1,101,946	1.110%
51000		S.D. MEYERS, INC.		733,190	0.738%
15600		CITY PUBLIC SERVICE SAN ANTONIO		687,384	0.692%
18575		EL PASO ELECTRIC COMPANY	SETTLED	631,222	0.636%
26700		MIDWEST ENERGY		579,387	0.583%
35225		TRANSFORMER SERVICES INCORPORATED		566,179	0.570%
26875		MINNKOTA POWER COOPERATIVE, INCORPORAT		546,935	0.551%
25300		LONG ISLAND LIGHTING COMPANY		530,959	0.535%
27800		NEBRASKA PUBLIC POWER DISTRICT		511,517	0.515%
20875		GARLAND, CITY OF	(Garland Powe	500,345	0.504%
28000		NEW YORK STATE ELECTRIC & GAS		447,792	0.451%
10950		ANDERSON, CITY OF	(Anderson Mu	399,202	0.402%
34525		ENSR	(Sunohio/Rele	399,168	0.402%
27950		NEW MEXICO STATE UNIVERSITY		391,230	0.394%
24125		KAMO POWER	(Kamo Electric	391,095	0.394%
35350		SAFETY-KLEEN	(Triangle Reso	377,324	0.380%
18700		ELECTRIC SERVICE COMPANY, INC.		353,722	0.356%
12400		BOARD OF PUBLIC UTILITIES		352,376	0.355%
19750		FEDDERS CORPORATION	(Fedders U.S.	342,572	0.345%
29275		MAGNETEK OHIO TRANSFORMER	(Ohio Transfor	327,769	0.330%
34000		ST. JOSEPH LIGHT & POWER COMPANY		321,026	0.323%
13725		CATERPILLAR INCORPORATED	(Caterpillar Tra	319,538	0.322%
15400		RICHLAND, CITY OF		313,516	0.316%
18275		EAST RIVER ELECTRIC POWER COOPERATIVE		294,640	0.297%
28400		NORTH CENTRAL ELECTRIC COOPERATIVE, INC		286,440	0.288%
14025		CENTRAL VERMONT PUBLIC SERVICE		279,830	0.282%
18800		ELECTRO SALES COMPANY		277,689	0.280%
35475		TRI-COUNTY ELECTRIC COOPERATIVE-MT. VERN		269,076	0.271%
37650		WESTVACO CORPORATION		268,486	0.270%
19775		FEDERAL CARTRIDGE ARSENAL		265,162	0.267%
29725		PACIFICORP PACIFIC POWER UTA	(Pacific Power	263,723	0.266%
37400		WAYNE-WHITE COUNTIES ELECTRIC COOPERATI		216,731	0.218%
14700		DANVILLE, CITY OF		202,073	0.203%
29225		OHIO EDISON COMPANY		195,515	0.197%
27825		NESTLE FOOD COMPANY		194,510	0.196%
19625		FANSTEEL INCORPORATED		184,377	0.186%
28775		NOVEC	(Northern Virgi	179,822	0.181%
18725		ELECTRICAL DISTRICT #2, PINAL COUNTY		169,581	0.171%
35575		TRUCKEE DONNER PUD		161,672	0.163%
41700		ST. GEORGE, CITY OF		160,146	0.161%
20375		FRANKLIN COUNTY PUD		153,203	0.154%

17125	DANA CORPORATION	151,980	0.153%
50074	LOS ALAMOS COUNTY UTILITIES	150,231	0.151%
29400	DEPARTMENT OF PUBLIC UTILITIE (Orangeburg D	148,212	0.149%
12650	SCHUYLKILL HAVEN, BOROUGH OF	147,598	0.149%
38275	DRESSER INDUSTRIES (Worthington P	146,965	0.148%
34775	TEXACO INC.	143,763	0.145%
31775	HIGH WEST ENERGY, INC. (Rural Electric	141,350	0.142%
32900	SOUTH CENTRAL POWER	136,708	0.138%
24750	LAND O' LAKES, INC.	136,022	0.137%
28150	NILES WATER & LIGHT	134,903	0.136%
18875	EMPIRE DISTRICT ELECTRIC COMPANY	133,409	0.134%
39850	RADFORD, CITY OF	123,883	0.125%
16250	CONSOLIDATED CIGAR CORPORATION	122,850	0.124%
23300	J L SHIELY COMPANY	122,455	0.123%
23550	JASPER MUNICIPAL ELECTRIC UTILITY	118,927	0.120%
36275	UNITEK ENVIRONMENTAL SERVICES, INCORPOR	118,788	0.120%
22050	HASTINGS UTILITIES DEPARTMENT	114,653	0.115%
26600	ANR PIPELINE (Michigan Wis	114,394	0.115%
21150	GENCORP (General Tire	113,920	0.115%
20775	GALION MUNICIPAL LIGHT & POWER	110,455	0.111%
15075	INDEPENDENCE, CITY OF	109,711	0.110%
28250	NORSHIPCO (Norfolk Shipb	108,338	0.109%
36100	UNION UNDERWEAR COMPANY INCORPORATED	103,144	0.104%
41950	WALLINGFORD, TOWN OF (Wallingford El	102,975	0.104%
41400	PENNZOIL SULPHUR COMPANY	102,600	0.103%
38375	Y-W ELECTRIC ASSOCIATION INCORPORATED	100,759	0.101%
10725	CHRYSLER CORPORATION (American Mot	98,818	0.100%
34250	CHAMPION INTERNATIONAL All St. Regis fa	97,478	0.098%
14675	CUYAHOGA FALLS, CITY OF	97,182	0.098%
13450	BP AMERICA (Sohio & Carb	96,311	0.097%
33325	SPANGLER CANDY COMPANY	91,341	0.092%
37900	NORTHEASTERN REMC (Whitley Count	89,380	0.090%
20125	FITZGERALD WATER LIGHT & BOND COMMISSIO	89,148	0.090%
13500	CARDINAL ELECTRIC COMPANY	88,852	0.089%
31625	CARGILL (Ross Cargill C	88,520	0.089%
21025	GENERAL ELECTRIC COMPANY	88,433	0.089%
26975	MOBIL OIL CORPORATION	86,688	0.087%
10400	ALLIANCE, CITY OF (Alliance City	86,194	0.087%
41050	KENTUCKY ASSOCIATION OF ELECTRIC COOPS.	86,013	0.087%
12850	BROOKINGS MUNICIPAL UTILITIES	85,572	0.086%
30900	QUAKERTOWN, BOROUGH OF (Quakertown	85,214	0.086%
23075	INLAND POWER & LIGHT	84,949	0.086%
28875	NORTHWEST AUTOMATIC PRODUCTS	83,976	0.085%
23400	JACKSON COUNTY REMC	83,255	0.084%
27000	MODESTO IRRIGATION DISTRICT	82,674	0.083%
33850	ST. CHARLES ELECTRIC UTILITIES (St. Charles, C	82,535	0.083%
13950	CENTRAL LINCOLN PEOPLE'S UTILITY DEPARTM	81,963	0.083%
14400	BEDFORD, CITY OF	81,534	0.082%
30600	PROVO CITY ENERGY DEPARTME (Provo City Ele	81,008	0.082%
40650	DIXIE CEMENT COMPANY	79,344	0.080%
39800	PHILADELPHIA, CITY OF DEPT OF COMMERCE	79,241	0.080%
20050	FIRELANDS ELECTRIC COOPERATIVE, INCORPO	78,914	0.079%

16850	DAIRYLAND POWER COOPERATIVE	78,500	0.079%
18100	DUNCAN POWER & LIGHT	77,564	0.078%
10875	BP AMOCO (Amoco Corpo	76,774	0.077%
16675	CUMMINS ENGINE COMPANY, INC.	76,694	0.077%
37150	ROCHESTER, CITY OF (Water Reclam	75,938	0.076%
11375	LUCENT TECHNOLOGIES, INC. (AT&T Bell La	75,871	0.076%
14725	DENTON, CITY OF (City of Denton	74,856	0.075%
37725	WHEATLAND ELECTRIC COOPERATIVE, INCORP	74,355	0.075%
16500	COWLITZ COUNTY PUD	73,395	0.074%
18175	EAGLE IRON WORKS	73,105	0.074%
16075	COLUMBIA RURAL ELECTRIC ASSOCIATION	71,608	0.072%
18075	DUBOIS REC INCORPORATED	70,193	0.071%
36300	UNIVERSITY OF NORTH DAKOTA	69,585	0.070%
20275	FEDERAL EXPRESS (Flying Tiger Li	69,444	0.070%
52080	FLOWERVE CORPORATION (Durion Comp	68,656	0.069%
14225	CHESTER UPLAND SCHOOL DISTRICT	68,195	0.069%
50061	HUDSON, CITY OF	67,095	0.068%
13575	CARLSON PARK ASSOCIATES	66,670	0.067%
15175	MARTINSVILLE, CITY OF	66,248	0.067%
15950	COLEMAN, CITY OF (Coleman Mun	65,067	0.066%
13025	BUNGE CORPORATION	64,773	0.065%
37575	SOYLAND POWER COOPERATIVE, (Western Illinoi	61,800	0.062%
29000	NORTHWESTERN WISCONSIN ELECTRIC COMPA	61,091	0.062%
31700	ROSS SERVICE COMPANY, INCORPORATED	61,005	0.061%
33450	BORG-WARNER AUTOMOTIVE DIV (Spring Divisio	60,196	0.061%
21875	INTERNATIONAL PAPER (Hammermill P	59,400	0.060%
31400	RMI TITANIUM COMPANY (RMI Company	59,333	0.060%
12100	BI LO INCORPORATED	58,980	0.059%
50055	HENDERSON MUNICIPAL POWER & LIGHT	58,936	0.059%
33075	SOUTHEASTERN INDIANA REMC	58,210	0.059%
52054	COLUMBUS, CITY OF	57,927	0.058%
10100	ABERDEEN, CITY OF (Aberdeen Ele	57,856	0.058%
25500	LTV STEEL	57,613	0.058%
50114	SEBEWAING LIGHT & WATER PLANT	57,374	0.058%
21500	GRANITE CONSTRUCTION (Granite-Ball-G	56,259	0.057%
15275	NAPOLEON, CITY OF (City of Napole	55,841	0.056%
20025	CYTEC INDUSTRIES, INC. (Fiberite Corpo	54,087	0.054%
11450	AUBURN INDUSTRIAL DEVELOPMENT AUTHORIT	53,949	0.054%
35600	TRW INC.	52,811	0.053%
25325	LORAIN-MEDINA RURAL ELECTRIC COMPANY	52,507	0.053%
33875	ST. CLAIR DIE CASTING COMPANY	51,975	0.052%
28300	NORRIS PUBLIC POWER DISTRICT	51,945	0.052%
19725	WHITEWATER VALLEY RURAL ELE (Fayette Union	51,777	0.052%
15050	HOMESTEAD, CITY OF	51,215	0.052%
13625	CARMI WATER & LIGHT	50,496	0.051%
26175	COOPER POWER SYSTEMS (McGraw Edis	50,046	0.050%
26425	MENARD ELECTRIC COOPERATIVE	49,686	0.050%
34925	QUALITY CASTINGS COMPANY, THE	48,975	0.049%
35050	TIPMONT RURAL ELECTRIC MEMBERS	48,581	0.049%
50124	ST. MARY'S, CITY OF	48,208	0.049%
23050	INGERSOLL-RAND COMPANY	47,855	0.048%
50117	SOMERSET RURAL ELECTRIC COOP	47,310	0.048%

12250	BLACKWELL, CITY OF	(Blackwell Mun	46,486	0.047%
15500	STURGIS, CITY OF		46,214	0.047%
26675	MIDWEST ELECTRIC INCORPORATED		45,241	0.046%
52059	CONSOL, INC.	(Consolidated	45,204	0.046%
14000	CENTRAL TEXAS ELECTRIC COOPERATIVE		44,897	0.045%
42025	TRACOR AEROSPACE ELECTRONI	(American Ele	44,892	0.045%
10325	ALGONA MUNICIPAL UTILITIES	(Algona Utility	44,495	0.045%
22100	MUNICIPAL POWER & LIGHT	(Henderson M	44,215	0.045%
50118	SOUTH CENTRAL POWER COMPANY		44,159	0.044%
15300	NILES, CITY OF		43,601	0.044%
30475	PRATT, CITY OF	(Pratt Municipa	43,434	0.044%
33175	SOUTHERN INDIANA RURAL ELECTRIC COOPERA		43,260	0.044%
31650	ROSS ELECTRIC OF WA., INC.		42,924	0.043%
14625	CRETE, CITY OF	(City of Crete	42,189	0.042%
52225	WASHINGTON STEEL CORP		42,124	0.042%
23600	JEFFERSON ELECTRIC		41,734	0.042%
27975	NEW ULM UTILITIES		41,670	0.042%
52209	STANDARD PRODUCTS COMPANY		40,855	0.041%
19575	FALLS CITY WATER & LIGHT DEPARTMENT		40,826	0.041%
31475	ROCK FALLS, CITY OF	(Rock Falls Ele	40,638	0.041%
25925	MARION STEEL COMPANY		40,511	0.041%
50085	MOONLAKE ELECTRIC		40,283	0.041%
12950	BUCKEYE RURAL ELECTRIC COOPERATIVE		40,035	0.040%
33750	STEUBEN RURAL ELECTRIC COOPERATIVE, INCO		39,944	0.040%
18475	EDUCATIONAL TESTING SERVICE		39,825	0.040%
11750	BAY STATE MILLING COMPANY		39,234	0.040%
34025	ST. JOSEPH'S HOSPITAL		39,001	0.039%
20350	FORD MOTOR COMPANY		38,913	0.039%
12175	BIG SANDY RECC		38,893	0.039%
12600	MADISON, BOROUGH OF		38,454	0.039%
15650	CLARK COUNTY REMC		38,449	0.039%
50012	BLUE RIDGE MOUNTAIN ELECTRIC		38,441	0.039%
37500	WEED HEIGHTS DEVELOPMENT		38,422	0.039%
19550	FALL RIVER REC INCORPORATED		38,232	0.038%
26775	MILLTOWN, BOROUGH OF	(Milltown Elect	38,048	0.038%
40325	BECKER ELECTRIC		36,936	0.037%
16825	DAIRYLAND ELECTRIC COOPERATIVE		36,279	0.037%
23950	JOHNSON COUNTY REMC		36,050	0.036%
32375	UNITED TECHNOLOGIES AUTOMO	(Sheller Globe)	35,967	0.036%
50044	FAYETTEVILLE PUBLIC WORKS COMM		35,917	0.036%
31975	SANDOZ INCORPORATED		35,613	0.036%
29125	OBERLIN MUNICIPAL LIGHT & POWER		35,259	0.036%
42700	TRI-COUNTY REC		34,698	0.035%
32600	SIBLEY MACHINE & FOUNDRY CORPORATION		34,274	0.035%
23375	JACKSON COUNTY RECC		34,188	0.034%
11975	BEMIDJI STATE UNIVERSITY		34,141	0.034%
19650	FARMERS ELECTRIC COOPERATIVE, INCORPORA		33,918	0.034%
27100	MONROE COUNTY ELECTRIC COOPERATIVE		33,847	0.034%
40500	CARL BOLANDER & SON		33,721	0.034%
30775	PUBLIC WORKS COMMISSION OF T	(Public Works	33,639	0.034%
52267	MILLENIUM PETROCHEMICALS, INC.		33,537	0.034%
40925	ZENECA, INC.	(ICI Americas)	33,300	0.034%

52036	BRIDGESTONE/FIRESTONE	(Firestone Tire	32,895	0.033%
41025	KELSEY HAYES COMPANY		32,767	0.033%
29975	PEA RIVER ELECTRIC COOPERATIVE		32,681	0.033%
24950	LENOIR CITY UTILITIES BOARD		32,403	0.033%
29800	BOARD OF PUBLIC WORKS	(Palmyra Boar	32,394	0.033%
30250	PLANTERS ELECTRIC MEMBERSHIP C		32,331	0.033%
27625	NATIONAL STANDARD COMPANY		32,309	0.033%
39550	LICKING VALLEY RECC		32,051	0.032%
27750	NCK ELECTRIC COOPERATIVE, INCORPORATED		31,844	0.032%
16225	CONOCO INC.	(Conoco Oil C	31,757	0.032%
40750	EX-CELLO		31,329	0.032%
17525	DELTA-MONTROSE ELECTRIC ASSOCIATION		31,256	0.031%
14875	FREDRICK, CITY OF	(City of Fredric	30,802	0.031%
21275	GLOBE INTERNATIONAL, INC.		30,715	0.031%
29875	PARIS, CITY OF	(Paris Combin	29,992	0.030%
25725	MANGUM, CITY OF	(Mangum Pow	29,879	0.030%
36325	UNIVERSITY OF PENNSYLVANIA		29,700	0.030%
36350	UNIVERSITY OF SOUTH DAKOTA		29,384	0.030%
31925	SALLISAW, CITY OF	(Sallisaw Muni	29,207	0.029%
17500	DELAWARE MUSEUM OF NATURAL HISTORY		29,154	0.029%
12300	BLISS & LAUGHLIN STEEL COMPANY		28,096	0.028%
28975	NORTHWESTERN ELECTRIC COOPERATIVE, INC		27,999	0.028%
23900	JOHNSON CITY POWER BOARD		27,716	0.028%
11325	ATHENS UTILITIES, CITY OF	(Athens Electri	27,705	0.028%
17075	DAKOTA ELECTRIC ASSOCIATION, INCORPORAT		27,454	0.028%
32750	SNOHOMISH COUNTY PUD		27,079	0.027%
52161	MUELLER COMPANY		26,888	0.027%
23575	JAY COUNTY REMC		26,658	0.027%
10450	ALLIED TUBE & CONDUIT COMPANY		26,290	0.026%
41875	UNITED ELECTRIC COOP.		26,257	0.026%
21200	GENEVA, CITY OF	(Geneva Electr	26,176	0.026%
18375	EATON CORPORATION		25,570	0.026%
26925	MISHAWAKA MUNICIPAL UTILITIES		25,524	0.026%
14250	KEYSTONE CONSOLIDATED INDUS	(Chicago Heig	25,455	0.026%
33700	STOR-SAFE		25,313	0.025%
31325	RICHMOND, CITY OF	(Richmond PU	25,304	0.025%
30875	PULASKI ELECTRIC SYSTEM		25,281	0.025%
33400	SPIRO MUNICIPAL IMPROVEMENT AUTHORITY		25,172	0.025%
25675	MADISONVILLE, CITY OF	(Madisonville	24,990	0.025%
17650	DETROIT LAKES PUBLIC UTILITY		24,707	0.025%
50026	COLDWATER BOARD OF PUBLIC WORKS		24,326	0.024%
19850	FEDERATED RURAL ELECTRIC ASSOCIATION		24,128	0.024%
52042	CELINA, CITY OF		24,017	0.024%
18050	DS&O RURAL ELECTRIC		23,878	0.024%
40125	WASHINGTON CITY POWER & LIGHT		23,728	0.024%
37250	WATERTOWN MUNICIPAL UTILITIE	(Municipal Utili	23,718	0.024%
33525	ST. PETER, CITY OF		23,554	0.024%
50032	DARKE RURAL ELECTRIC		23,261	0.023%
19475	FAIRMONT PUBLIC UTILITIES		23,229	0.023%
52252	SUNOCO, INC.	(Mid-Valley Pip	23,171	0.023%
22400	HIGHLINE ELECTRIC ASSOCIATION (HEA)		23,055	0.023%
37000	WABASH COUNTY REMC		22,963	0.023%

42625	INTERCOUNTY RECC		22,950	0.023%
15250	MONROE CITY, CITY OF		22,928	0.023%
24600	KOSCIUSKO COUNTY REMC		22,697	0.023%
28450	NORTH DAKOTA MILL	(North Dakota	22,055	0.022%
32275	SHAKOPEE, CITY OF		21,912	0.022%
39125	SALEM ELECTRIC COOP		21,690	0.022%
22150	HENDRICKS COUNTY REMC		21,631	0.022%
30300	PLYMOUTH TUBE COMPANY		21,533	0.022%
30100	PERU UTILITIES	(Peru Electric	21,473	0.022%
28950	US WEST COMMUNICATIONS, INC	(Northwestern	21,414	0.022%
52027	BLAW KNOX FOUNDRY & MILL MACHINERY		21,280	0.021%
50146	YAMPA VALLEY ELECTRIC ASSOCIATION		21,169	0.021%
22125	HENDERSON UNION ELECTRIC CO	(Henderson U	21,144	0.021%
29775	PAINT & ASSEMBLY CORPORATION		21,087	0.021%
33975	ST. JAMES, CITY OF	(St. James Pu	21,081	0.021%
50131	TRI-COUNTY RURAL ELECTRIC COOP		21,078	0.021%
34475	SUNDSTRAND CORPORATION	(Sauer Sundstr	21,057	0.021%
33650	STEARNS ELECTRIC ASSOCIATION		21,049	0.021%
52009	AMERITECH	(Ohio Bell)	20,928	0.021%
39300	CUMBERLAND VALLEY COOP		20,700	0.021%
20825	GARDNER DENVER MACHINERY		20,648	0.021%
25700	MANASSAS, CITY OF	(Manassas Po	20,434	0.021%
15850	COFFEYVILLE, CITY OF	(Coffeyville Po	20,333	0.020%
37525	WEIL-MCCLAIN		20,028	0.020%
25900	INDRESCO INC./GLOBAL INDUSTRI	(Marion Power	19,981	0.020%
41150	MID-STATES WIRE		19,649	0.020%
30175	PIONEER REC, INCORPORATED		19,648	0.020%
22775	HUNTINGBURG, CITY OF	(Huntingburg E	19,549	0.020%
20925	GARRETT MUNICIPAL UTILITY		19,305	0.019%
36150	UNIONVILLE, CITY OF	(Unionville Po	19,232	0.019%
50089	NAVAJO TRIBAL UTILITY AUTHORITY		19,152	0.019%
32925	SOUTH CENTRAL PPD		19,146	0.019%
10225	AGRALIGHT COOPERATIVE		19,136	0.019%
29850	PARAMOUNT GROUP INCORPORATED		19,127	0.019%
28700	NORTHERN NECK ELECTRIC COOPERATIVE		19,127	0.019%
50138	WARREN ELECTRIC COOP, INC.		19,081	0.019%
24075	KAHOKA LIGHT & WATER DEPARTMENT		19,067	0.019%
24400	KINGFISCHER MUNICIPAL LIGHT DEPARTMENT		19,020	0.019%
22625	HONEYWELL INC.		18,927	0.019%
28200	QUANDEL GROUP INC.	(Noble-Quand	18,900	0.019%
27775	NEBRASKA CITY UTILITIES		18,895	0.019%
24225	KAUFMAN COUNTY ELECTRIC COOP		18,889	0.019%
23425	JACKSON ELECTRIC COOPERATIVE, INCORPORA		18,693	0.019%
10475	ALLIS CHALMERS CORPORATION		18,172	0.018%
29325	PUBLIC UTILITY DISTRICT #1 OF O	(Public Utility	17,930	0.018%
22200	HENRY COUNTY REMC		17,866	0.018%
29250	NORTH STAR STEEL, KENTUCKY, I	(Ohio River St	17,859	0.018%
21375	GOODLAND ELECTRIC		17,749	0.018%
11525	AIR-WAY	(Ayr-Way)	17,226	0.017%
50045	FERDINAND, TOWN OF		17,004	0.017%
38250	WOOD COUNTY ELECTRIC COOP		17,002	0.017%
26100	MASON, CITY OF	(Mason Utilitie	16,941	0.017%

24850	LAUGHON & JOHNSON, INCORPORATED	16,821	0.017%
50105	PUBLIC UTILITY DIST #1 OF OKANOGAN COUNTY	16,793	0.017%
52205	EGBERT CORPORATION (SK Wellman	16,778	0.017%
10125	FKI INDUSTRIES (ACCO Babco	16,650	0.017%
16425	CORN BELT ELECTRIC COOPERATIVE	16,638	0.017%
25350	MINNEAPOLIS PUBLIC SCHOOL	16,608	0.017%
38050	WILMAR MUNICIPAL UTILITIES	16,608	0.017%
17775	DIGITAL AUTO DISC CORPORATION	16,428	0.017%
32625	SIDNEY, CITY OF (Sidney Utilitie	16,276	0.016%
21675	GREENVILLE ELECTRIC UTILITY S (Greenville Mu	16,240	0.016%
10175	ADM CORN SWEETNERS	16,133	0.016%
42600	GRAYSON RECC	16,056	0.016%
36625	VERO BEACH, CITY OF (Vero Beach M	16,038	0.016%
25000	LICKING RURAL ELECTRIFICATION	15,990	0.016%
39975	SHEPHARD NILES CRANE & HOIST CORP.	15,962	0.016%
36750	ELMORE, VILLAGE OF	15,795	0.016%
35100	TOMBIGEE ELECTRIC COOPERATIVE, INC.	15,670	0.016%
25450	LOUP VALLEYS RURAL PUBLIC POWER	15,639	0.016%
33025	SOUTHEASTERN ELECTRIC COOPERATIVE	15,552	0.016%
18500	EDWIN STUEBER (Edwin Stubbe	15,469	0.016%
40825	GIBSON COUNTY EMC	15,444	0.016%
13100	BURKE DIVIDE ELECTRIC COOPERATIVE, INCOR	15,396	0.016%
52247	BF GOODRICH HILTON DAVIS, INC. (Hilton Davis C	15,270	0.015%
50001	ADEL LIGHT DEPARTMENT	15,119	0.015%
31300	REPUBLIC STEEL CORPORATION BAR DIVISION	14,909	0.015%
50050	GREEN RIVER ELECTRIC CORP	14,902	0.015%
15125	MADISON, CITY OF	14,802	0.015%
10500	ALLOY ENGINEERING & CASTING COMPANY	14,648	0.015%
13700	CARLYLE MUNICIPAL UTILITIES	14,647	0.015%
14975	GENESEO MUNICIPAL UTILITIES, CITY OF	14,482	0.015%
37975	MOUNTRAIL-WILLIAMS COOPERAT (Williams Elect	14,392	0.014%
36225	UNITED RURAL ELECTRIC MEMBE (United REMC)	14,358	0.014%
34750	TEMCO, INCORPORATED	14,148	0.014%
13925	FEDERAL BUSINESS CENTER (Center Realty	13,995	0.014%
36475	VALLEY ELECTRIC COOPERATIVE I (Valley Co. Ele	13,950	0.014%
23925	JOHNSON COUNTY ELECTRIC COOPERATIVE	13,842	0.014%
14775	DOVER, CITY OF	13,782	0.014%
18300	EAST SHOSHONE WATER DISTRICT	13,729	0.014%
25550	LYON-COFFEY ELECTRIC COOP, I (Lyon County	13,668	0.014%
36400	UPSHUR RURAL ELECTRIC	13,662	0.014%
52215	TRW VALVE DIVISION	13,640	0.014%
36575	VERA WATER & POWER	13,601	0.014%
18250	EAST POINT ELECTRIC	13,561	0.014%
39425	HARRISON REA	13,553	0.014%
32775	SOLOMON CORPORATION (Solomon Elec	13,421	0.014%
10525	PILLSBURY COMPANY (Alpo Pet Food	13,343	0.013%
52158	MOORHEAD ELECTRIC CO INC	13,221	0.013%
40950	IMMACULATE HEART OF MARY	13,166	0.013%
15700	CLAY ELECTRIC COOP INCORPORATED	13,133	0.013%
50112	ROCKPORT BOARD OF PUBLIC WORKS	13,085	0.013%
50140	WASHINGTON, CITY OF	13,072	0.013%
36125	UNION YARN MILLS	13,009	0.013%

22025	HARRISON COUNTY REMC	12,985	0.013%
20325	CYPRUS FOOTE MINERAL (Foote Mineral	12,957	0.013%
50016	SIBLEY, CITY OF	12,957	0.013%
14525	CHASKA, CITY OF (City of Chask	12,914	0.013%
10300	ALBANY POWER & LIGHT	12,905	0.013%
12825	BROKEN BOW MUNICIPAL UTILITIES	12,866	0.013%
42550	CARROLL ELECTRIC COOP, INC.	12,825	0.013%
29825	RAYTHEON COMPANY (Papago Powe	12,813	0.013%
12275	PRIME GROUP, INC. (Blawknex Fou	12,807	0.013%
26400	MEMPHIS, CITY OF (Memphis Mun	12,789	0.013%
52227	WELLINGTON, VILLAGE OF	12,703	0.013%
15325	PAWHUSKA LIGHT DEPARTMENT, CITY OF	12,474	0.013%
41275	OAHE ELECTRIC	12,420	0.013%
23625	JEFFERSON ELECTRIC MEMBERSHIP CORPORAT	12,296	0.012%
16450	CORNELL, CITY OF, LIGHTING DEP (Cornell Munici	12,290	0.012%
20175	FLATHEAD ELECTRIC COOP INCORPORATED	12,284	0.012%
22850	H. KRAMER & COMPANY	12,242	0.012%
28625	NORTHERN ELECTRIC COOPERATIVE	12,207	0.012%
27550	NAVARRO COUNTY ELECTRIC COOPERATIVE	12,112	0.012%
20700	FULTON ELECTRIC SYSTEM	11,916	0.012%
50126	SUMNER MUNICIPAL	11,757	0.012%
52134	KROGER COMPANY	11,515	0.012%
25950	MARLOW, CITY OF (Marlo Electric	11,369	0.011%
50065	KANSAS STATE FAIR	11,258	0.011%
41075	LINN COUNTY REC	11,149	0.011%
50103	PROSPECT MUNICIPAL ELECTRIC	11,131	0.011%
38150	WISCONSIN, STATE OF (Wisconsin De	10,916	0.011%
52117	DOANE PET CARE PRODUCTS (Hubbard Millin	10,898	0.011%
30425	POTTSVILLE HOSPITAL AND WARM (Pottsville Hos	10,893	0.011%
41725	ST. PAUL, CITY OF	10,885	0.011%
50108	RENSSALAER	10,852	0.011%
18850	ELLINWOOD, CITY OF (Ellinwood Lig	10,811	0.011%
31900	SALAMANCA, CITY OF (Salamanca P	10,783	0.011%
52066	VARITY DAYTON WALTHER CORP (Dayton-Walth	10,757	0.011%
52249	HARRIS J.W. COMPANY INC	10,670	0.011%
43000	MEMORIAL HOSPITAL	10,664	0.011%
52255	NEWPORT, CITY OF	10,499	0.011%
34875	ALLIEDSIGNAL, INC. (Allied Corpora	10,326	0.010%
50129	TIPTON, CITY OF	10,313	0.010%
50072	LODI, VILLAGE OF	10,238	0.010%
13425	CANNON-MUSKEGON CORPORATION	10,166	0.010%
26750	MILLE LACS ELECTRIC COOPERATIVE	10,149	0.010%
35175	GOLTRY PUBLIC WORKS AUTHORI (Goltry Municip	10,128	0.010%
40100	VALLEY REC	10,125	0.010%
39350	ELWOOD, CITY OF	10,056	0.010%
19525	FAIRVIEW MUNICIPAL WATER & LIGHT	9,914	0.010%
34375	SULLIVAN COUNTY REMC	9,765	0.010%
15725	CLINTON COUNTY ELECTRIC COOPERATIVE	9,765	0.010%
36650	VIGILANTA ELECTRIC COOPERATIVE, INCORPOR	9,742	0.010%
29100	NEW YORK STATE DEPT OF ENV C (N.Y.S. Dept. o	9,704	0.010%
10425	ALLIED PRODUCTS CORPORATION	9,694	0.010%
50070	LAKEVIEW, VILLAGE OF	9,675	0.010%

22600	HOMART DEVELOPMENT	9,653	0.010%
14450	BIGGS, CITY OF	9,566	0.010%
21250	GLENWOOD SPRINGS, CITY OF (Glenwood Spr	9,471	0.010%
17600	DENTON COUNTY ELECTRIC COOPERATIVE	9,356	0.009%
30225	PKM ELECTRIC COOPERATIVE, INCORPORATED	9,342	0.009%
17875	DOUGLAS CORPORATION	9,219	0.009%
52166	NOBLESVILLE CASTING INC	9,204	0.009%
37175	WATER VALLEY ELECTRIC DEPARTMENT	9,177	0.009%
13250	EAGLE BROOK, INC. (By-Products	9,148	0.009%
24900	LEAVENWORTH-JEFFERSON ELECTRIC COOPER	9,118	0.009%
50102	PLEASANT HILL MUNICIPAL UTILITIES	8,961	0.009%
12050	BETHANY FELLOWSHIP, INCORPORATED	8,910	0.009%
14950	GENOA, CITY OF (Village of Gen	8,851	0.009%
33200	SOUTHERN POWER DISTRICT (Southern Neb	8,836	0.009%
43025	ACADEMY DIE CASTING	8,640	0.009%
19125	EVANSVILLE WATER & LIGHT	8,624	0.009%
15225	MITCHELL, CITY OF	8,595	0.009%
39375	GUEST SERVICES INC. (Fontana Villag	8,562	0.009%
50101	PIONEER BOARD OF PUBLIC AFFAIRS	8,545	0.009%
29025	NORWEST PROPERTIES, INCORPORATED	8,494	0.009%
33000	SOUTHDAL MEDICAL BUILDING	8,263	0.008%
21900	HAMMOND VALVE CORP.	8,197	0.008%
21400	GOODYEAR TIRE & RUBBER COMPANY	8,164	0.008%
27850	NEW CASTLE BOARD OF WATER & LIGHT COMM	8,031	0.008%
17550	DELTA STAR ELECTRIC	7,992	0.008%
19400	FAIRBURY LIGHT & WATER DEPARTMENT	7,960	0.008%
52212	TIPP CITY, OHIO	7,959	0.008%
50068	LAFAYETTE MUNICIPAL ELECTRIC DEPARTMENT	7,913	0.008%
27875	NEW ERA ELECTRIC	7,894	0.008%
14575	COLLINS, CITY OF (City of Collins	7,823	0.008%
41975	WELLSVILLE, VILLAGE OF, ELECTRIC DEPT.	7,818	0.008%
10075	ABBCE (ABB Combust	7,806	0.008%
39250	CHEVRON USA, INC.	7,785	0.008%
11125	ARLINGTON ELEC. WATER DEPARTMENT	7,722	0.008%
36600	VERMILLION CITY LIGHT & POWER	7,693	0.008%
50122	STRUGIS MUNICIPAL ELECTRIC PLANT	7,690	0.008%
	INTERMET CORPORATION (Dayton Mallea	7,669	0.008%
34425	SUMTER ELECTRIC COOPERATIVE, INCORPORAT	7,554	0.008%
33375	SPINK ELECTRIC COOPERATIVE, INCORPORATE	7,490	0.008%
13150	BUSHNELL MUNICIPAL UTILITIES	7,425	0.007%
24650	LAKE COUNTY GOVERNMENT	7,416	0.007%
11225	ASHLAND CHEMICAL COMPANY	7,409	0.007%
50081	MILFORD MUNICIPAL UTILITIES	7,280	0.007%
52026	MICHELIN NORTH AMERICA, INC. (BF Goodrich)	7,201	0.007%
35075	TOLEDO LUCAS COUNTY PORT AUTHORITY	7,000	0.007%
39325	DIAL CORP.	6,884	0.007%
15925	COLEMAN COUNTY ELECTRIC COOPERATIVE	6,644	0.007%
50042	EPHRAIM LIGHT & POWER	6,592	0.007%
23525	JASPER COUNTY REMC	6,582	0.007%
35725	T.O. PLASTICS, INCORPORATED	6,558	0.007%
52041	CARO REGIONAL MENTAL HEALTH CENTER	6,481	0.007%
11150	ARLINGTON LIGHT DEPARTMENT	6,480	0.007%

40150	WELLS COLLEGE	6,455	0.006%
28575	NORTH STAR TEXAS STEEL	6,451	0.006%
52172	PARKER-HANNIFIN CORPORATION	6,359	0.006%
52169	OSTENDORF MORRIS COMPANY	6,352	0.006%
10550	ALTUS, CITY OF (Altus Electric	6,266	0.006%
22735	H.D. HUDSON MANUFACTURING (Hudson Manu	6,201	0.006%
21325	GFI AMERICA (Goldberger F	6,178	0.006%
42950	DEBRUCE GRAIN	6,178	0.006%
24525	KNOX COUNTY REMC	6,023	0.006%
50092	NEW MARTINSVILLE, CITY OF	5,997	0.006%
24450	KIT CARSON ELECTRIC	5,934	0.006%
31225	RED LAKE ELECTRIC COOPERATIVE	5,927	0.006%
12675	BOSCOBEL MUNICIPAL UTILITIES	5,920	0.006%
38125	WINTERTHUR MUSEUM AND GARDENS	5,885	0.006%
22650	HOOD ELECTRIC	5,878	0.006%
27250	MOR-GRAN-SOU ELECTRIC COOPERATIVE	5,775	0.006%
52236	ARROW ELECTRICAL CONTRACTORS	5,731	0.006%
20975	GENERAL CABLE (Gencable)	5,689	0.006%
50062	JACKSON CENTER ELECTRIC	5,656	0.006%
50016	CATAWISSA MUNICIPAL LIGHT DEPARTMENT	5,631	0.006%
25425	LOUP RIVER DISTRICT (Loup River P	5,512	0.006%
22575	HOLYOKE, CITY OF (Holyoke Muni	5,486	0.006%
52238	SAINT-GORBAIN CORP (Corhart Refra	5,445	0.005%
13525	CARDINGTON LINCOLN PUBLIC SCHOOL	5,438	0.005%
27150	MORGAN COUNTY RURAL ELECTRIC ASSOCIATI	5,362	0.005%
52264	UNIVERSAL FASTENERS	5,266	0.005%
33950	ST. FRANCIS MUNICIPAL WATER & LIGHT	5,162	0.005%
52165	NEW BREMEN, VILLAGE OF	5,141	0.005%
41500	RICHARD A. HOWERTON & COMPANY	5,130	0.005%
52244	HENKEL CORPORATION (Emery Industr	5,103	0.005%
50137	VINTON MUNICIPAL ELECTRIC UTILITY	5,085	0.005%
52022	BASIC INCORPORATED (Basic Refract	5,076	0.005%
35550	TROY UTILITIES (Troy Municipa	4,996	0.005%
52101	HADLEY ELECTRIC COMPANY	4,985	0.005%
25875	MARION, CITY OF (Marion Municipi	4,984	0.005%
15475	STROMSBURG, CITY OF	4,847	0.005%
52015	ANHEUSER-BUSCH COMPANIES, INC.	4,779	0.005%
19000	US MARINE (Escort Trailer	4,770	0.005%
33500	SQUARE D COMPANY	4,767	0.005%
11050	ARCANUM WATER & LIGHT PLANT	4,655	0.005%
50135	VANCEBURG ELECTRIC PLANT BOARD	4,645	0.005%
28750	NORTHERN REO ARIBIA ELECTRIC CORPORATI	4,598	0.005%
50141	WHITTEMORE, CITY OF	4,595	0.005%
50080	MILAN MUNICIPAL ELECTRIC DEPARTMENT	4,521	0.005%
14200	CHESTER, VILLAGE OF (Chester Electr	4,517	0.005%
39825	PRINCETON LABORATORIES	4,509	0.005%
13650	CARNATION MAINTENANCE COMP (Carnation Co	4,455	0.004%
10575	ALUMAX, INC. (Alumax Extru	4,455	0.004%
35775	UNION ELECTRIC MEMBERSHIP C (Union Electric	4,455	0.004%
40525	CHANDLER, CITY OF	4,428	0.004%
50058	HILL CITY, CITY OF	4,384	0.004%
26075	PUBLIC UTILITY DISTRICT NO. 1 OF (Mason PUD #	4,336	0.004%

17900	DOUGLAS ELECTRIC COOPERATIVE	4,331	0.004%
40350	BELTON, CITY OF	4,309	0.004%
12775	BRIDESBURG FOUNDRY	4,301	0.004%
25125	LINCOLN ELEMENTARY SCHOOL	4,206	0.004%
36725	CHELSEA, VILLAGE OF	4,170	0.004%
27525	M.A. GEDNEY COMPANY, INCORPORATED	4,158	0.004%
50056	HENDERSON-UNION ELECTRIC COOP	4,105	0.004%
18625	DYNEX INDUSTRIES, INC. (Electric Equip	4,073	0.004%
37450	WEATHERLY BOROUGH	4,050	0.004%
52208	STANDARD MACHINE EQUIPMENT COMPANY	4,033	0.004%
50052	GRUNDY CENTER MUNICIPAL LIGHT & POWER	3,939	0.004%
12200	BEVERLY BENDA (Bill Benda)	3,920	0.004%
52031	BORDEN FOODS CORPORATION (Borden Consu	3,838	0.004%
50035	DESHLER, CITY OF	3,826	0.004%
50054	HELPER CITY LIGHT & POWER	3,821	0.004%
27425	MUNICIPAL LIGHT & POWER	3,813	0.004%
23275	ITT INDUSTRIES (ITT Easton/IT	3,802	0.004%
50069	LAKE VIEW, CITY OF	3,746	0.004%
17625	DESIGN ELECTRIC CONTRACTORS (Design Electri	3,720	0.004%
52246	HAMILTON FOUNDRY AND MACHINE COMPANY, I	3,717	0.004%
13350	CAM WAL ELECTRIC COOPERATIVE, INCORPORA	3,701	0.004%
38000	WILLIAMS PIPE LINE COMPANY	3,600	0.004%
50107	RED CLOUD, CITY OF	3,597	0.004%
50046	FRIEND, CITY OF	3,591	0.004%
12025	BERKY-DEAN ELECTRIC	3,564	0.004%
52055	COMMERCIAL ELECTRIC	3,519	0.004%
39725	NATIONAL INSTITUTE OF STANDARDS National Burea	3,517	0.004%
37700	WHEAT BELT PPD	3,510	0.004%
26200	MCKENZIE ELECTRIC COOPERATIVE, INCORPOR	3,475	0.003%
50034	DESHLER MUNICIPAL UTILITIES	3,466	0.003%
50017	CELOTEX CORPORATION	3,404	0.003%
52231	WOODSFIELD, CITY OF	3,374	0.003%
50011	BLUE MOUNTAIN ENERGY	3,355	0.003%
16775	C.C. ENGINEERING INCORPORATED	3,326	0.003%
10800	CARLISLE PLASTICS (American We	3,326	0.003%
13600	CARLTON COLLEGE	3,297	0.003%
52060	CONSUMERS OHIO WATER COMPANY (Ohio Water S	3,271	0.003%
50090	NESPELEM VALLEY ELECTRIC COOP	3,256	0.003%
50033	DAVENPORT MUNICIPAL LIGHTING	3,231	0.003%
26650	MIDWEST ELECTRIC COOPERATIVE	3,203	0.003%
52174	PENTAIR (Miami Paper	3,164	0.003%
15550	WAPAKONETA, CITY OF	3,118	0.003%
20675	FULTON, CITY OF (Fulton Board	3,089	0.003%
19450	FAIRHAVEN ELECTRIC CORPORATION	3,059	0.003%
31800	RUSH COUNTY REMC	3,041	0.003%
27300	MOUNTAIN LAKE, CITY OF (Mountain Lak	3,029	0.003%
52001	A.E. STALEY MFG CO (Tate & Lyle N	3,008	0.003%
52219	NATIONAL FOODS (United Beef P	2,975	0.003%
21450	GRAND RAPIDS PUBLIC UTILITIES	2,970	0.003%
34100	ST. MARY'S MEDICAL CENTER	2,970	0.003%
39650	MIDWEST MINERALS	2,970	0.003%
34975	TILTON TERRACE	2,958	0.003%

30750		PUBLIC UTILITIES COMPANY-AITKIN	2,952	0.003%
17825		ADM MILLING COMPANY (Dixie Portland	2,922	0.003%
22500		HOLIDAY INN	2,881	0.003%
36250		SGS U.S. TESTING COMPANY, INC. (United States	2,834	0.003%
24975		LEVER BROTHERS COMPANY	2,813	0.003%
52202		SCOTT FETZER COMPANY (Quikut)	2,376	0.002%
52044		CENTRE FOUNDRY & MACHINE COMPANY	2,289	0.002%
18425		EAT-ALL FROZEN FOODS	2,156	0.002%
52073		ENGLEHARD CORPORATION (Hardshaw Filt	2,049	0.002%
32550		SHRAKE ELECTRIC CORPORATION	1,931	0.002%
52233		ZEDLAR ELECTRIC	1,912	0.002%
24500		KNOWLES TOOL CORPORATION	1,901	0.002%
50093		NEWBERRY WATER & LIGHT	1,463	0.001%
52069		DETROIT, CITY OF	1,129	0.001%
34325		ST. ROSE CONVENT	558	0.001%
15575		WARREN, CITY OF	535	0.001%
52109		HERBST ELECTRIC COMPANY	533	0.001%
11000		ANOKA STATE HOSPITAL	525	0.001%
52189		RICHARD E. JACOBS GROUP, INC. (Jacob Brother	522	0.001%
10050		A & B ELECTRIC INCORPORATED	486	0.000%
52266		WILLIAM POWELL COMPANY	484	0.000%
50022		CHETOPA MUNICIPAL POWER DEPARTMENT	465	0.000%
52013		AMSTEAD INDUSTRIES INCORPOR (American Ste	442	0.000%
52005		ADVANCE FOUNDRY	385	0.000%
37300		ENTERTAINMENT COMMUNICATIO (WAYL RADIO	362	0.000%
52010		AMETEK, INC. (Ameteck)	358	0.000%
27275		MOUNTAIN IRON, CITY OF (Mountain Iron	356	0.000%
23000		INDUSTRIAL CORROSION MANAGEMENT, INC.	350	0.000%
33725		STRANGELAND ELECTRIC COOPERATIVE	345	0.000%
52142		LYNCH MACHINERY	305	0.000%
52050		CLEVELAND CLINIC FOUNDATION	278	0.000%
41850		UNION-CARBIDE	263	0.000%
17100		OAK VALLEY FARMS, INC. (Dakota Poultr	249	0.000%
41375		NEW YORK, CITY OF (Owls Head W	225	0.000%
52008		AMERICAN ROLL FORMED PRODUCTS, INC.	209	0.000%
52178		PLASMAC	126	0.000%
52186		RCA RECORDS	95	0.000%
30500		PREVENTIVE CHEMICAL BEHAVIOR	81	0.000%
13975		NORTH CAROLINA DEPARTMENT (Central Prison	79	0.000%
27225		THIOKOL, INCORPORATED (Morton-Thiok	68	0.000%
38350		WESTCHESTER, COUNTY OF (Yonkers Sew	34	0.000%
32025	SETTLED	SANTEE COOPER	351,879	0.354%
42900	SETTLED	PUBLIC UTILITY DISTRICT OF GRANT COUNTY	303,593	0.306%
35000	SETTLED	TIMKEN COMPANY	275,981	0.278%
16150	SETTLED	COMSAT (Communicatio	270,246	0.272%
21000	SETTLED	LOCKHEED MARTIN CORPORATIO (Martin Mariett	265,324	0.267%
37800	SETTLED	WHIRLPOOL CORPORATION	229,801	0.231%
33350	SETTLED	UNISYS CORPORATION (Sperry Corpor	222,532	0.224%
12125	SETTLED	BIG BEND ELECTRIC COOPERATIVE, INC.	203,243	0.205%
26500	SETTLED	MESA, CITY OF (Mesa Utilities)	178,971	0.180%
29750	SETTLED	GENERAL MOTORS CORPORATION	176,238	0.177%
24625	SETTLED	KRAVCO COMPANY (Krazco Comp	171,000	0.172%

23475	SETTLED	FORT JAMES CORPORATION	(James River	164,837	0.166%
14475	SETTLED	BOWLING GREEN, CITY OF		158,288	0.159%
34575	SETTLED	SWISHER ELECTRIC COOPERATIVE, INCORPORA		153,685	0.155%
17675	SETTLED	FARMER JACK/A&P MARKETS	(Detroit Pure	148,500	0.150%
42650	SETTLED	RICHMOND POWER & LIGHT	David Osburn	142,297	0.143%
35825	SETTLED	UNION PACIFIC		139,808	0.141%
37550	SETTLED	WESTERN FARMERS ELECTRIC COOPERATION		133,561	0.134%
13075	SETTLED	ALAMEDA, CITY OF	(Bureau of Ele	127,568	0.128%
29600	SETTLED	OTTER TAIL POWER COMPANY		126,491	0.127%
28925	SETTLED	NORTHWESTERN PUBLIC SERVICES COMPANY		124,962	0.126%
19175	SETTLED	E.I. DUPONT DE NEMOURS		123,429	0.124%
40250	SETTLED	LEHIGH PORTLAND CEMENT CO.		107,046	0.108%
16575	SETTLED	CRISP COUNTY POWER COMMISSION		106,968	0.108%
38200	SETTLED	WITCO CHEMICAL CORPORATION		104,596	0.105%
30850	SETTLED	PUD #2 OF PACIFIC COUNTY		103,199	0.104%
32225	SETTLED	SEVIER COUNTY ELECTRIC SYSTEM		89,438	0.090%
21625	SETTLED	GREEN MOUNTAIN POWER CORPORATION		88,320	0.089%
22475	SETTLED	HOLDREGE, CITY OF	(Holdrege Mun	88,172	0.089%
18750	SETTLED	CENTRAL ARIZONA IRRIGATION &	(Electrical Distr	87,146	0.088%
39150	SETTLED	ARCO		78,295	0.079%
26125	SETTLED	MASONIC HOMES		76,110	0.077%
19675	SETTLED	FARMINGTON, CITY OF	(Farmington El	74,993	0.076%
26900	SETTLED	MIRRO OF MANITOWOC	(Mirro Corpora	74,979	0.076%
35800	SETTLED	UNOCAL	(Union Oil of C	73,054	0.074%
12700	SETTLED	BOUNTIFUL CITY LIGHT & POWER		71,719	0.072%
26850	SETTLED	MINNESOTA VALLEY ELECTRIC COOPERATIVE		71,133	0.072%
11625	SETTLED	BAILEY COUNTY ELECTRIC COOPERATIVE		68,649	0.069%
10275	SETTLED	ALABAMA ELECTRIC COOPERATIVE		67,923	0.068%
39925	SETTLED	ROWE MANUFACTURING	(Salem Frame	66,964	0.067%
34350	SETTLED	SUFFOLK COUNTY WATER AUTHORITY		63,432	0.064%
30200	SETTLED	PIQUA, CITY OF	(Piqua Municip	61,469	0.062%
41225	SETTLED	CONSOLIDATED ELECTRIC COOPE	(Delaware Rur	59,955	0.060%
28675	SETTLED	NORTHERN LIGHT, INCORPORATED		59,570	0.060%
23100	SETTLED	BASF CORPORATION	(BASF & Inmo	58,053	0.058%
16700	SETTLED	ARMCO INC.	(Cyclops Corp	57,884	0.058%
41000	SETTLED	KANSAS STATE UNIVERSITY		57,442	0.058%
14900	SETTLED	GAINESVILLE, CITY OF	(Gainesville R	57,427	0.058%
14550	SETTLED	CHENEY, CITY OF		55,090	0.055%
35525	SETTLED	TRI-STATE GENERATION & TRANSMISSION ASSO		54,094	0.054%
13000	SETTLED	BUFFALO GENERAL HOSPITAL		52,985	0.053%
14300	SETTLED	CITIZENS UTILITIES	(Citizen Utility	52,394	0.053%
41125	SETTLED	MET ELECTRICAL TESTING COMPANY, INC.		51,948	0.052%
52206	SETTLED	SOUTHDOWN, INC.	(Kosmos & Por	51,503	0.052%
32200	SETTLED	SEPTA		51,030	0.051%
11675	SETTLED	BARC ELECTRIC COOPERATIVE	Barc	50,347	0.051%
11550	SETTLED	A & N ELECTRIC		49,519	0.050%
14750	SETTLED	DOTHAN ELECTRIC DEPARTMENT, CITY OF		48,542	0.049%
40775	SETTLED	FROSTBURG STATE COLLEGE		47,230	0.048%
24325	SETTLED	KENDAL CROSSLANDS		46,800	0.047%
23500	SETTLED	JAMES RIVER LIMESTONE		46,670	0.047%
21700	SETTLED	GREENWOOD COMMISSION OF PUBLIC		46,449	0.047%
22425	SETTLED	HILLSDALE BOARD OF PUBLIC UTILITIES		46,225	0.047%

40225	SETTLED	ZIEGLER COAL COMPANY	46,119	0.046%
50013	SETTLED	BOUNTIFUL CITY POWER & ELECTRIC	43,157	0.043%
18125	SETTLED	DUNCANNON, BOROUGH OF (Duncannon B	43,127	0.043%
17375	SETTLED	DAYTON HUDSON CORPORATION	42,696	0.043%
11350	SETTLED	ATLANTIC MUNICIPAL UTILITIES	41,718	0.042%
42525	SETTLED	BEDFORD RURAL ELECTRIC COOP	41,681	0.042%
25825	SETTLED	MARATHON ASHLAND PETROLEU (Marathon Oil	41,509	0.042%
14850	SETTLED	FRANKLIN LIGHT AND POWER (Franklin Light	41,169	0.041%
21525	SETTLED	GRAYSON-COLLIN ELECTRIC COOPERATIVE, INC.	40,909	0.041%
28800	SETTLED	NORTHERN WASCO COUNTY PUD (Northern Was	40,887	0.041%
14150	SETTLED	UNION PACIFIC RESOURCES GRO (Champlin Petr	40,668	0.041%
24250	SETTLED	KAUKAUNA ELECTRIC & WATER	40,249	0.041%
39600	SETTLED	LONGWOOD GARDENS	40,176	0.040%
15000	SETTLED	GRAND ISLAND, CITY OF	38,373	0.039%
36850	SETTLED	MONTPELIER, VILLAGE OF	38,361	0.039%
16600	SETTLED	CROUSE-HINDS COMPANY	37,105	0.037%
33225	SETTLED	SOUTHSIDE ELECTRIC COOPERATIVE	36,933	0.037%
35425	SETTLED	NORTHERN PLAINS ELECTRIC CO (Tri-County Ele	36,427	0.037%
21425	SETTLED	GOTHENBURG, CITY OF (Gothenburg M	36,404	0.037%
14800	SETTLED	ELLENSBURG, CITY OF	36,132	0.036%
30325	SETTLED	POINTE COUPEE ELECTRIC MEMBERSHIP CORP	36,044	0.036%
27725	SETTLED	NATURAL GAS PIPELINE	35,885	0.036%
25275	SETTLED	LOGANSPOUT MUNICIPAL UTILITIE (Logansport M	35,671	0.036%
52228	SETTLED	WESTERVILLE, CITY OF	35,216	0.035%
32125	SETTLED	SCOTT BRASS, INCORPORATED	35,161	0.035%
19375	SETTLED	BRISTOL-MYERS SQUIBB COMPAN (E.R. Squibb C	34,902	0.035%
26350	SETTLED	MEEKER COOPERATIVE LIGHT & POWER ASSOCI	34,875	0.035%
15525	SETTLED	VINELAND, CITY OF	33,877	0.034%
50096	SETTLED	NORTHWESTERN REC ASSN. INC.	33,549	0.034%
29650	SETTLED	OWENS-ILLINOIS, INC.	33,544	0.034%
24050	SETTLED	J.C. PENNEY COMPANY, INC.	33,323	0.034%
12525	SETTLED	BOONE RURAL ELECTRIC MEMBE (Boon County	32,858	0.033%
19035	SETTLED	ASSOCIATED MILK PRODUCERS (AMPI)	32,648	0.033%
	SETTLED	MONARCH MACHINE TOOL COMPA (Monarch Sidn	31,842	0.032%
23200	SETTLED	INTERSTATE TRANSFORMER COMPANY, INC.	31,702	0.032%
35700	SETTLED	TWO RIVERS WATER & LIGHT	31,700	0.032%
50038	SETTLED	EDISON SAULT ELECTRIC COMPANY	30,623	0.031%
40075	SETTLED	UNITED FOODS, INC.	30,300	0.031%
20650	SETTLED	FRONTIER POWER COMPANY	30,158	0.030%
50019	SETTLED	CENTRAL ELECTRIC COOP	29,257	0.029%
26250	SETTLED	MECKLENBURG ELECTRIC COOPERATIVE	29,124	0.029%
50077	SETTLED	MECKLENBURG ELECTRIC COOP	28,507	0.029%
16800	SETTLED	DAHLBERG LIGHT & POWER	28,410	0.029%
41300	SETTLED	OKLAHOMA CITY UNIVERSITY	28,335	0.029%
22700	SETTLED	HOWELL OREGON ELECTRIC COOPERATIVE	27,698	0.028%
38225	SETTLED	WITHLACOOCHEE RIVER ELECTRIC	27,666	0.028%
25050	SETTLED	NAVASOTA VALLEY ELECTRIC (Limestone Co	27,519	0.028%
37125	SETTLED	WASHINGTON ELECTRIC COOPERATIVE, INCORP	27,293	0.027%
27325	SETTLED	MT. CARMEL PUBLIC UTILITY COMPANY	27,104	0.027%
21225	SETTLED	GEORGETOWN UNIVERSITY	26,676	0.027%
16050	SETTLED	COLUMBIA BASIN ELECTRIC COOPERATIVE INCO	26,665	0.027%
12900	SETTLED	BRYAN, CITY OF (Bryan Municip	26,604	0.027%

41550	SETTLED	ESSROC CEMENT CORP.	(Rochester Por	26,532	0.027%
28275	SETTLED	NORRIS ELECTRIC COOPERATIVE		26,381	0.027%
10650	SETTLED	DAL-TILE INTERNATIONAL	(American Ole	26,118	0.026%
50075	SETTLED	MARION ELECTRIC COOP, INC.		26,095	0.026%
27350	SETTLED	MULTI-TEST MAINTENANCE CORPORATION		25,863	0.026%
26475	SETTLED	MERCY HOSPITAL MEDICAL CENTER		25,781	0.026%
50008	SETTLED	BENTON RURAL ELECTRIC ASSOCIATION		25,344	0.026%
24825	SETTLED	LATROBE STEEL COMPANY		25,195	0.025%
23800	SETTLED	JEWELL-MITCHELL COOPERATIVE	(Jewell-Mitchel	24,966	0.025%
52079	SETTLED	FEDERAL MOGUL		24,775	0.025%
16025	SETTLED	COLORADO STATE UNIVERSITY		24,750	0.025%
25750	SETTLED	MANITOWOC, CITY OF	(Manitowoc Pu	24,604	0.025%
24000	SETTLED	JOSEPH E. SEAGRAM & SONS INCORPORATED		23,906	0.024%
22525	SETTLED	HOLMES WAYNE ELECTRIC		23,897	0.024%
18150	SETTLED	AMERICAN ELECTRONIC	(Dura-Kool)	23,760	0.024%
11100	SETTLED	ARIZONA ELECTRIC POWER COOP. INCORPORAT		23,632	0.024%
29200	SETTLED	OXYCHEM	(Occidental Ch	20,788	0.021%
12375	SETTLED	MORRISON KNUDSEN		20,765	0.021%
18550	SETTLED	ELKEM METALS COMPANY		20,371	0.021%
31725	SETTLED	RUNESTONE ELECTRIC ASSOCIATION		20,143	0.020%
19825	SETTLED	FEDERAL MOGUL CORPORATION		20,071	0.020%
12975	SETTLED	BUCKEYE STEEL CASTINGS		19,756	0.020%
18825	SETTLED	ELK RIVER MUNICIPAL UTILITIES		19,256	0.019%
37200	SETTLED	WATERLOO LIGHT & POWER		19,127	0.019%
15350	SETTLED	PELLA, CITY OF		19,000	0.019%
50121	SETTLED	STOUGHTON, CITY OF		18,957	0.019%
42975	SETTLED	DELTA FAUCET COMPANY		18,800	0.019%
20450	SETTLED	ELECTRIC PLANT BOARD	(Franklin Electr	18,723	0.019%
38300	SETTLED	WRAY, CITY OF	(Wray Municip	18,712	0.019%
18000	SETTLED	DRAKE UNIVERSITY		18,639	0.019%
52020	SETTLED	ATLAS CRANKSHAFT		18,218	0.018%
31350	SETTLED	RICK ELECTRIC		17,982	0.018%
50087	SETTLED	MOUNT DORA, CITY OF		17,915	0.018%
40850	SETTLED	GUERNSEY-MUSKINGUM ELECTRIC COOP.		17,500	0.018%
18350	SETTLED	EASTMAN MACHINE COMPANY		17,421	0.018%
22550	SETTLED	HOLY CROSS ELECTRIC ASSOCIATION		17,160	0.017%
52043	SETTLED	CENTRAL SOYA CO INC		16,526	0.017%
50003	SETTLED	AUSTIN UTILITIES		16,293	0.016%
52132	SETTLED	KEYNES BROS. INC.0		16,283	0.016%
16625	SETTLED	CROW WING COOP POWER & LIGHT COMPANY		16,200	0.016%
35675	SETTLED	TWIN VALLEYS PUBLIC POWER DISTRICT		16,189	0.016%
50067	SETTLED	KUTZTOWN, BOROUGH OF		16,080	0.016%
25575	SETTLED	LYON-LINCOLN ELECTRIC COOPERATIVE, INC.		15,960	0.016%
52224	SETTLED	WARREN COUNTY REMC		15,910	0.016%
14600	SETTLED	COVINGTON, CITY OF		15,860	0.016%
37775	SETTLED	WHETSTONE VALLEY ELECTRIC COOPERATIVE		15,788	0.016%
41650	SETTLED	SPARTA MANUFACTURING		15,390	0.015%
16000	SETTLED	COLLEGE OF ST. BENEDICT		15,188	0.015%
52128	SETTLED	JONES METAL PRODUCT COMPANY		14,920	0.015%
16350	SETTLED	CONTINENTAL DIVIDE ELECTRIC COOPERATIVE,		14,850	0.015%
41350	SETTLED	OTSEGO ELECTRIC COOPERATIVE, INC.		14,559	0.015%
35300	SETTLED	TRENTON MUNICIPAL UTILITIES		14,523	0.015%

50025	SETTLED	CLAVERACK RURAL ELECTRIC	14,523	0.015%
34550	SETTLED	SWEETWATER ELECTRIC SYSTEM	14,494	0.015%
30350	SETTLED	POLK COUNTY RPPD	14,429	0.015%
52089	SETTLED	GENERAL CRUSHED STONE	14,409	0.015%
52184	SETTLED	ROBBINS & MEYERS INC.	14,059	0.014%
28175	SETTLED	NISHNABOTNA VALLEY RURAL ELECTRIC COOPE	14,028	0.014%
50133	SETTLED	UNITED RURAL ELECTRIC, INC.	14,027	0.014%
16525	SETTLED	CRAIG-BOTETOURT	13,964	0.014%
10775	SETTLED	FREEDOM FORGE CORPORATION (American Wel	13,888	0.014%
50053	SETTLED	GUNNISON, CITY OF	13,788	0.014%
37925	SETTLED	WILKES-BARRE HOUSING AUTHORITY	13,711	0.014%
36200	SETTLED	UNITED PROPERTIES	13,686	0.014%
11825	SETTLED	BEATRICE BOARD OF PUBLIC WORKS	13,676	0.014%
14275	SETTLED	CHIMNEY ROCK PUBLIC POWER DI (Chimney Roc	13,653	0.014%
52217	SETTLED	US GYPSUM COMPANY	13,510	0.014%
21975	SETTLED	HARLAN MUNICIPAL	13,484	0.014%
26325	SETTLED	MEDTRONIC, INCORPORATED	13,371	0.013%
18325	SETTLED	EASTERN IOWA LIGHT & POWER	13,176	0.013%
50071	SETTLED	LAKE WORTH, CITY OF	13,122	0.013%
36950	SETTLED	VILLISCA MUNICIPAL POWER PLANT	12,693	0.013%
10350	SETTLED	ALGOMA UTILITY COMMISSION (Algoma Munic	12,474	0.013%
50047	SETTLED	FT. MORGAN ELECTRIC DEPARTMENT	12,409	0.012%
24175	SETTLED	KARNES ELECTRIC COOPERATIVE	12,383	0.012%
22725	SETTLED	HOWMET CORPORATION (Howmet Turbi	12,290	0.012%
33575	SETTLED	STANTON COUNTY PUBLIC POWER DISTRICT	12,172	0.012%
13175	SETTLED	BUTLER COUNTY RPPD	12,135	0.012%
52253	SETTLED	JIM BEAM BRANDS CO. (National Distill	12,018	0.012%
52137	SETTLED	SIEMENS POWER TRANSMISSION (Landis & Gear	11,660	0.012%
13800	SETTLED	CEDARBURG LIGHT & WATER COMPANY	11,369	0.011%
10200	SETTLED	AG PROCESSING INCORPORATED	11,286	0.011%
34700	SETTLED	TARKETT (Tarkett, Inc.)	11,286	0.011%
33050	SETTLED	SOUTHEASTERN ILLINOIS ELECTRIC COOPERATI	11,208	0.011%
52145	SETTLED	MAPLEHURST FARMS LLC (Maplehurst D	11,173	0.011%
35250	SETTLED	TREDYFFRIN EASTTOWN SCHOOL DISTRICT	11,138	0.011%
13375	SETTLED	CAMBRIDGE PUBLIC UTILITIES	11,132	0.011%
39400	SETTLED	HARRISBURG, CITY OF	10,893	0.011%
17275	SETTLED	DAVISS-MARTIN COUNTY REMC	10,864	0.011%
32175	SETTLED	SENECA FOUNDRY INCORPORATED	10,710	0.011%
22225	SETTLED	HIBBING PUBLIC UTILITY	10,692	0.011%
14425	SETTLED	BETHANY, CITY OF	10,633	0.011%
24275	SETTLED	KBR RURAL PPD	10,632	0.011%
29350	SETTLED	OLIVER MERCER ELECTRIC COOPERATIVE, INCO	10,624	0.011%
25075	SETTLED	LINCOLN COUNTY POWER DISTRICT	10,572	0.011%
19600	SETTLED	FANNIN COUNTY ELECTRIC COOPERATIVE	10,538	0.011%
32525	SETTLED	SHINER, CITY OF	10,484	0.011%
12000	SETTLED	BENTON COUNTY PUD DIST. NO. 1	10,401	0.010%
40800	SETTLED	GENERAL RAILWAY SIGNAL	10,325	0.010%
32425	SETTLED	SHENANGO, INC.	10,275	0.010%
23225	SETTLED	COOPER INDUSTRIES, INC. (Iowa Industrie	10,170	0.010%
52071	SETTLED	DIAMOND SHAMROCK CHEMICALS (Electro Analyti	10,061	0.010%
31500	SETTLED	ROCKWELL INTERNATIONAL	9,958	0.010%
32050	SETTLED	SANYO CORPORATION	9,860	0.010%

16400	SETTLED	COOKEVILLE ELECTRIC DEPARTMENT	9,839	0.010%
50043	SETTLED	EPHRATA, BOROUGH OF	9,810	0.010%
22075	SETTLED	HATFIELD, BOROUGH OF (Hatfield Munic	9,803	0.010%
41450	SETTLED	PLAINS ELECTRIC COMPANY	9,801	0.010%
27675	SETTLED	NATIONAL STARCH AND CHEMICAL COMPANY	9,624	0.010%
52049	SETTLED	CITIZENS GAS & COKE UTILITY	9,611	0.010%
12800	SETTLED	BRIDGEPORT BRASS CORPORATION	9,489	0.010%
22925	SETTLED	ILLINOIS RURAL ELECTRIC COMPANY	9,451	0.010%
29450	SETTLED	ORD, CITY OF (Ord Light & W	9,418	0.009%
52017	SETTLED	ARISTECH (USS Chemica	9,368	0.009%
33125	SETTLED	SOUTHERN DUCTILE CASTING CORPORATION	9,326	0.009%
52222	SETTLED	WADSWORTH ELECTRIC UTILITY	9,322	0.009%
13275	SETTLED	BF GOODRICH	9,213	0.009%
13825	SETTLED	HOECHST CELANESE CORPORATION	9,179	0.009%
52201	SETTLED	SCM METAL PRODUCTS	9,177	0.009%
29575	SETTLED	OTIS ELEVATOR COMPANY	9,029	0.009%
12925	SETTLED	BUCHANAN COUNTY REC	8,963	0.009%
19500	SETTLED	HARSCO TRACK TECHNOLOGIES (Fairmont Tam	8,714	0.009%
21300	SETTLED	GLOBE VALVE	8,595	0.009%
52254	SETTLED	NUTONE, INC.	8,560	0.009%
13300	SETTLED	BICC CABLES CORPORATION (Cablec Corpo	8,524	0.009%
11925	SETTLED	BELOIT, CITY OF (Beloit Municip	8,476	0.009%
11600	SETTLED	A.O. SMITH CORPORATION (A.O. Smith Au	8,465	0.009%
13125	SETTLED	BURT COUNTY PUBLIC POWER DISTRICT	8,381	0.008%
32150	SETTLED	SCOTT PAPER COMPANY	8,375	0.008%
24350	SETTLED	KENNAMETAL, INCORPORATED	8,325	0.008%
50049	SETTLED	GRAFTON MUNICIPAL UTILITY	8,291	0.008%
52122	SETTLED	INDIANAPOLIS ELECTRIC COMPANY	8,225	0.008%
52126	SETTLED	INTERSTATE BRANDS CORPORATI (ITT Continent	8,088	0.008%
30825	SETTLED	PEND ORCILLE COUNTY PUBLIC U (PUD #1 of Pe	8,055	0.008%
11725	SETTLED	BASIN ELECTRIC POWER COOPERATIVE	8,018	0.008%
52179	SETTLED	PPG INDUSTRIES INC	7,966	0.008%
25100	SETTLED	LINCOLN ELECTRIC COOPERATIVE	7,876	0.008%
33275	SETTLED	SOUTHWEST PUBLIC POWER DISTRICT	7,656	0.008%
50099	SETTLED	OXFORD MUNICIPAL LIGHT & WATER	7,603	0.008%
52083	SETTLED	FORD METER BOX CO INC	7,593	0.008%
52197	SETTLED	SABROSKE ELECTRIC, INC.	7,540	0.008%
35450	SETTLED	TRI-COUNTY ELECTRIC COOPERATIVE-HOOKER	7,502	0.008%
52140	SETTLED	LOOMIS ELECTRIC	7,403	0.007%
22675	SETTLED	HOWARD GREELEY RPPD	7,398	0.007%
50066	SETTLED	KIMBALL MUNICIPAL UTILITY	7,367	0.007%
10975	SETTLED	ANDREW CORPORATION	7,362	0.007%
14375	SETTLED	AFTON, CITY OF	7,223	0.007%
15900	SETTLED	COLBY, CITY OF (Colby Municip	7,128	0.007%
31825	SETTLED	RUSSELL, CITY OF (Russell Munic	7,110	0.007%
11250	SETTLED	ASHLAND MUNICIPAL POWER PLANT	7,039	0.007%
52175	SETTLED	PENTON PRESS (Penton IPC)	7,007	0.007%
42925	SETTLED	COLOR BOX	6,950	0.007%
52180	SETTLED	PREMIX, INC.	6,936	0.007%
50018	SETTLED	CENTER MUNICIPAL ELECTRIC LIGHT	6,928	0.007%
52108	SETTLED	HENRY FILTERS COMPANY	6,908	0.007%
30650	SETTLED	PT COMPONENTS INC.	6,831	0.007%

25625	SETTLED	M & M MARS	6,750	0.007%
17575	SETTLED	DEMETER AGRO INCORPORATED	6,653	0.007%
52067	SETTLED	DEACONESS COMMUNITY FOUND (Deaconess H	6,641	0.007%
12325	SETTLED	BLUE HILL, CITY OF (Blue Hill Light	6,631	0.007%
50005	SETTLED	BATAVIA, CITY OF	6,618	0.007%
52207	SETTLED	ST. LUKES HOSPITAL	6,595	0.007%
12575	SETTLED	LEHIGHTON, BOROUGH OF	6,475	0.007%
37750	SETTLED	WHEATLAND, TOWN OF	6,469	0.007%
31000	SETTLED	RANTOUL, CITY OF (Rantoul Light	6,469	0.007%
29375	SETTLED	OPELIKA LIGHT & POWER DEPARTMENT	6,439	0.006%
42825	SETTLED	MIDWEST STEEL	6,333	0.006%
50015	SETTLED	CAIRO LIGHT & WATER DEPARTMENT	6,294	0.006%
30025	SETTLED	PENN YAN MUNICIPAL UTILITIES	6,273	0.006%
21925	SETTLED	CENTRAL INDIANA POWER (Hancock Cou	6,231	0.006%
13225	SETTLED	BUTTE ELECTRIC COOPERATIVE	6,223	0.006%
23150	SETTLED	INTERCOUNTY ELECTRIC ASSOCIATION, INC.	6,195	0.006%
26450	SETTLED	MEPC O & I (MEPC Gambi	6,178	0.006%
24725	SETTLED	LAMB COUNTY ELECTRIC COOPERATIVE	6,154	0.006%
50076	SETTLED	MARSHALL, CITY OF	6,145	0.006%
14050	SETTLED	CENTRALIA, CITY OF (Centralia Pow	6,145	0.006%
20360	SETTLED	FORT PIERCE UTILITIES AUTHORITY	6,136	0.006%
30400	SETTLED	POLY INSTITUTE OF NEW YORK	6,093	0.006%
50128	SETTLED	TIPTON MUNICIPAL UTILITIES	6,040	0.006%
50110	SETTLED	RISING SUN UTILITIES	6,028	0.006%
14175	SETTLED	CHEROKEE ELECTRIC COOPERATIVE	5,910	0.006%
52192	SETTLED	ROCK-TENN COMPANY	5,849	0.006%
40575	SETTLED	CITY ELECTRIC MOTOR COMPANY	5,814	0.006%
28375	SETTLED	NORTH CENTRAL ELECTRIC COOPERATIVE	5,775	0.006%
14075	SETTLED	CERTAINTEED CORPORATION	5,762	0.006%
19950	SETTLED	FEM ELECTRIC ASSOCIATION, INCORPORATED	5,758	0.006%
52051	SETTLED	CLEVELAND TWIST DRILL	5,712	0.006%
17750	SETTLED	DICKENS ELECTRIC COOPERATIVE	5,691	0.006%
52148	SETTLED	MEADVILLE FORGING CO	5,674	0.006%
52002	SETTLED	AP AUTOMOTIVE SYSTEMS (A.P. Parts Co	5,636	0.006%
28225	SETTLED	NODAK ELECTRIC COOPERATIVE (Nodak Rural	5,588	0.006%
22825	SETTLED	VIBRATECH (Hydraulics Ho	5,562	0.006%
36975	SETTLED	W & M MANUFACTURING	5,535	0.006%
24375	SETTLED	SENECA FOODS CORPORATION (Kennett Canni	5,506	0.006%
33425	SETTLED	SPOON RIVER ELECTRIC COOPERATIVE	5,434	0.005%
28425	SETTLED	NORTH CENTRAL PPD	5,429	0.005%
24300	SETTLED	KIEL, CITY OF (Keil Utilities)	5,358	0.005%
18600	SETTLED	ELDON, CITY OF (Eldon Municip	5,352	0.005%
36900	SETTLED	SOLVAY, VILLAGE OF	5,346	0.005%
39700	SETTLED	NABISCO HOLDINGS CORP. (Nabisco Bran	5,346	0.005%
30550	SETTLED	PRINCE GEORGE ELECTRIC COOPERATIVE	5,340	0.005%
23875	SETTLED	JOHN MORRELL & COMPANY	5,321	0.005%
52004	SETTLED	ADVANCE MILWAUKEE BRUSHES, I (Advance Brus	5,301	0.005%
50130	SETTLED	TORO COMPANY	5,296	0.005%
42775	SETTLED	MARRIOTT HOTEL	5,287	0.005%
42800	SETTLED	URSCHAL LABORATORIES, INC.	5,287	0.005%
38100	SETTLED	WINONA STATE UNIVERSITY	5,265	0.005%
36500	SETTLED	VALLEY ELECTRIC ASSOCIATION (Valley Co. Ele	5,247	0.005%

33900	SETTLED	ST. CLOUD HOSPITAL	5,227	0.005%
52074	SETTLED	ERMCO ELECTRICAL CONTRACTORS	5,186	0.005%
31375	SETTLED	RIVERSIDE ELECTRIC	5,186	0.005%
32500	SETTLED	SHERRILL, CITY OF (Sherrill Power	5,168	0.005%
30275	SETTLED	ANCHOR HOCKING PLASTICS (Plastics Inc.)	5,138	0.005%
27025	SETTLED	MOHAVE ELECTRIC COOPERATIVE	5,126	0.005%
52232	SETTLED	YELLOW SPRINGS, VILLAGE OF	5,118	0.005%
32250	SETTLED	SEWARD COUNTY RPPD	4,930	0.005%
14825	SETTLED	ELLIS, CITY OF	4,924	0.005%
37475	SETTLED	WEBSTER, CITY OF	4,764	0.005%
50082	SETTLED	MISSOULA ELECTRIC COOP	4,763	0.005%
25650	SETTLED	MACK PRINTING GROUP	4,752	0.005%
17300	SETTLED	DAWSON COUNTY PUBLIC POWER DISTRICT	4,752	0.005%
29425	SETTLED	ORCAS POWER & LIGHT COMPANY	4,712	0.005%
12225	SETTLED	BLACK HILLS ELECTRIC COOPERATIVE	4,698	0.005%
25025	SETTLED	LIGHTHOUSE ELECTRIC COOPERATIVE, INCORP	4,681	0.005%
33150	SETTLED	SOUTHERN ILLINOIS POWER COOPERATIVE	4,542	0.005%
32875	SETTLED	SOUTH CENTRAL ELECTRIC ASSOCIATION	4,538	0.005%
50120	SETTLED	STANBERRY, CITY OF	4,502	0.005%
42500	SETTLED	ASHLAND PETROLEUM COMPANY	4,498	0.005%
12475	SETTLED	BON HOMME-YANKTON ELECTRIC ASSOCIATION	4,444	0.004%
27050	SETTLED	MOHAWK MUNICIPAL COMMISSION	4,425	0.004%
35125	SETTLED	TOMS FOODS	4,396	0.004%
52136	SETTLED	LAGRANGE COUNTY REMC	4,372	0.004%
39525	SETTLED	BEAZER EAST, INC. (Koppers Com	4,349	0.004%
20150	SETTLED	FITZPATRICK & WELLER	4,266	0.004%
50123	SETTLED	ST. LOUIS MUNICIPAL ELECTRIC	4,192	0.004%
31425	SETTLED	GREDE FOUNDRIES (Roberts Foun	4,176	0.004%
34400	SETTLED	SULLIVAN, CITY OF	4,070	0.004%
17925	SETTLED	DOWAGIAC, CITY OF (Dowagiac De	3,962	0.004%
50010	SETTLED	BLUE HILL ELECTRIC DEPARTMENT	3,940	0.004%
25225	SETTLED	LINTON MUNICIPAL LIGHT DEPARTMENT	3,926	0.004%
29300	SETTLED	OILGEAR (Oil Gear Com	3,920	0.004%
11175	SETTLED	ARROW FORKLIFT PARTS, INCORPORATED	3,905	0.004%
24425	SETTLED	KINGSBURY ELECTRIC COOPERATIVE, INCORPO	3,903	0.004%
50083	SETTLED	MONROE WATER, LIGHT & GAS COMMISSION	3,863	0.004%
52023	SETTLED	BEMIS COMPANY INC.	3,861	0.004%
28325	SETTLED	NORTH ALABAMA ELECTRIC COOPERATIVE	3,849	0.004%
11650	SETTLED	BAINBRIDGE, TOWN OF (Bainbridge M	3,831	0.004%
32450	SETTLED	SHERIDAN ELECTRIC COOPERATIVE	3,817	0.004%
22000	SETTLED	HARRIS TARKETT	3,796	0.004%
52146	SETTLED	MARION GENERAL HOSPITAL	3,770	0.004%
50004	SETTLED	BAGLEY PUBLIC UTILITIES	3,746	0.004%
13325	SETTLED	CABOT CORPORATION	3,742	0.004%
52182	SETTLED	LINK-BELT BEARING DIVISION (PTC Compon	3,732	0.004%
24800	SETTLED	LANGFORD ELECTRIC COMPANY	3,713	0.004%
27125	SETTLED	MONTEREY COAL COMPANY	3,713	0.004%
52102	SETTLED	UNITED TECHNOLOGIES CORPORA (Hamilton Stan	3,678	0.004%
22375	SETTLED	HIGHLAND, CITY OF (Highland Elec	3,594	0.004%
37375	SETTLED	WAYNE FARMS DIVISION OF CONT (Wayne Poultr	3,570	0.004%
26625	SETTLED	HEALTH EAST MIDWAY (Midway Hospi	3,564	0.004%
52160	SETTLED	MORTON INTERNATIONAL, INC. (Morton Salt C	3,533	0.004%

39675	SETTLED	MOTION CONTROL INDUSTRIES	3,456	0.003%
50125	SETTLED	SULLIVAN COUNTY RURAL ELECTRIC	3,454	0.003%
32400	SETTLED	SHENANDOAH VALLEY ELECTRIC COOPERATIVE	3,451	0.003%
25375	SETTLED	LOST RIVER ELECTRIC COOPERATIVE, INC.	3,439	0.003%
36800	SETTLED	HAMILTON, VILLAGE OF	3,349	0.003%
50091	SETTLED	NEW LISBAN LIGHT & WATER	3,293	0.003%
52057	SETTLED	COMMUNITY HOSPITALS INDIANAP (Community H	3,290	0.003%
43050	SETTLED	AMHERST MUNICIPAL UTILITIES (Amherst, City	3,228	0.003%
52112	SETTLED	HOBART BROTHERS COMPANY	3,222	0.003%
24150	SETTLED	KANKAKEE VALLEY REMC	3,208	0.003%
13675	SETTLED	CARROLL COUNTY REMC	3,190	0.003%
41825	SETTLED	TURNER HUTCHINSON ELECTRIC	3,168	0.003%
50006	SETTLED	BAYFIELD ELECTRIC	3,163	0.003%
18200	SETTLED	EAST END MUTUAL ELECTRIC COMPANY	3,124	0.003%
34950	SETTLED	THIEF RIVER FALLS WATER & LIGHT	3,098	0.003%
40475	SETTLED	ABB AIR PREHEATER (C-E Air Prehe	3,089	0.003%
52185	SETTLED	RAYMOND CORPORATION	3,069	0.003%
23450	SETTLED	JACKSON PURCHASE ELECTRIC COOPERATIVE	3,065	0.003%
40400	SETTLED	BRYN MAWR HOSPITAL	3,044	0.003%
22450	SETTLED	HOBART CORPORATION	2,970	0.003%
52191	SETTLED	RIDGE TOOL COMPANY	2,955	0.003%
21750	SETTLED	GROUP HEALTH INCORPORATED (Group Health	2,922	0.003%
37275	SETTLED	WAUNAKEE UTILITIES (Waunakee M	2,911	0.003%
15825	SETTLED	CODINGTON-CLARK ELECTRIC COOPERATIVE	2,911	0.003%
50039	SETTLED	EL DORADO SPRINGS BPU	2,896	0.003%
20425	SETTLED	FRANKLIN ELECTRIC CO.	2,886	0.003%
20250	SETTLED	FLOUR CITY BRUSH	2,851	0.003%
52105	SETTLED	HARRISON STEEL CASTINGS CO.	2,818	0.003%
18025	SETTLED	BETHLEHEM STEEL (Drummond D	2,809	0.003%
37950	SETTLED	WILLIAM B. WOOD/CITY OF NORFOLK	2,804	0.003%
12750	SETTLED	BRECK SCHOOL ICE CENTER	2,780	0.003%
24675	SETTLED	LAKE REGION ELECTRIC ASSOCIA (Lake Region	2,696	0.003%
17850	SETTLED	DORCHESTER, NEBRASKA ELECT (Dorchester, Vi	2,673	0.003%
26525	SETTLED	METAL MASTERS FOOD SERVICE EQUIPMENT C	2,673	0.003%
52141	SETTLED	LUBRIZOL CO	2,670	0.003%
41425	SETTLED	PEPSI-COLA BOTTLING CO. OF WILMINGTON	2,643	0.003%
31600	SETTLED	ROOSEVELT POWER DISTRICT (Roosevelt PD	2,643	0.003%
32700	SETTLED	NORTHWEST RURAL ELECTRIC C (Sioux Electric	2,625	0.003%
32000	SETTLED	ROCK RIVER WATER RECLAMATIO (Sanitary Distri	2,614	0.003%
23650	SETTLED	JERRY'S FOODS	2,614	0.003%
33675	SETTLED	STEEL WAREHOUSE COMPANY, INC.	2,584	0.003%
52195	SETTLED	RW SIDLEY, INC.	2,567	0.003%
20600	SETTLED	FRIDAY CANNING CORPORATION	2,495	0.003%
52012	SETTLED	AMPACET CORPORATION	2,468	0.002%
50014	SETTLED	BREDA ELECTRIC SYSTEM	2,431	0.002%
52153	SETTLED	MILLER EADS CO INC	2,407	0.002%
29900	SETTLED	PAULDING PUTNAN ELECTRIC	2,376	0.002%
30150	SETTLED	PIERRE, CITY OF (Pierre Municip	2,376	0.002%
31275	SETTLED	RENVILLE SIBLEY COOPERATIVE P (Rendvile Celb	2,352	0.002%
40700	SETTLED	ELKHORN R.P.P.D.	2,338	0.002%
33550	SETTLED	MOEN, INC. (Stanadyne)	2,317	0.002%
52007	SETTLED	AMCAST INDUSTRIAL CORPORATION	2,308	0.002%

20950	SETTLED	GATE CITY ELECTRIC COOPERATIVE, INCORPOR	2,295	0.002%
52003	SETTLED	ACME ELECTRIC COMPANY	2,254	0.002%
50040	SETTLED	ELASTIC FABRICS OF AMERICA	2,232	0.002%
52077	SETTLED	FAIRFIELD MFG CO INC	2,224	0.002%
35200	SETTLED	GREENDALE UTILITIES (Town of Gree	2,222	0.002%
10000	SETTLED	903 NORTH MAIN STREET PROPERTY	2,210	0.002%
33475	SETTLED	SPRINGVILLE CITY POWER & LIGH (Springville Mu	2,192	0.002%
25475	SETTLED	LOVELAND, CITY OF (Loveland Ligh	2,138	0.002%
52200	SETTLED	SCM GLIDDEN METALS COMPANY	2,102	0.002%
35500	SETTLED	TRICO ELECTRIC COOPERATIVE, I (Tri-County Ele	2,100	0.002%
28850	SETTLED	NORTHRUP KING COMPANY	2,100	0.002%
24875	SETTLED	HUDSON FOODS (Lea Foods)	2,079	0.002%
35650	SETTLED	TWIN COUNTY ELECTRIC POWER	2,055	0.002%
52062	SETTLED	CONTINENTAL GRAIN COMPANY	2,026	0.002%
10600	SETTLED	AM GENERAL (Ren Acquisitio	1,944	0.002%
36775	SETTLED	GREENE ELECTRIC DEPARTMENT, VILLAGE OF	1,942	0.002%
20525	SETTLED	FRANKLIN MINT	1,931	0.002%
21880	SETTLED	HAMILTON, CITY OF (Hamilton Publ	1,890	0.002%
14500	SETTLED	BREESE, CITY OF (City of Breese	1,877	0.002%
52248	SETTLED	AGRILINK FOODS (Husman Snac	1,874	0.002%
40375	SETTLED	BOEING VERTOL	1,841	0.002%
39950	SETTLED	SCHMIDT BAKING COMPANY	1,788	0.002%
20725	SETTLED	F.M. BROWN'S SONS, INC.	1,782	0.002%
32975	SETTLED	SOUTH ST. PAUL PUBLIC SCHOOLS	1,782	0.002%
52251	SETTLED	LEAR CORPORATION (Lear siegler In	1,752	0.002%
52263	SETTLED	TEXAS INSTRUMENTS INC.	1,721	0.002%
52235	SETTLED	AMERICAN STANDARD, INC. (American Sta	1,706	0.002%
52061	SETTLED	JEFFERSON SMURFIT CORPORATI (Container Cor	1,706	0.002%
24700	SETTLED	LAKEFIELD PUBLIC UTILITY	1,705	0.002%
52242	SETTLED	DURAMED PHARMACEUTICALS INC	1,698	0.002%
25250	SETTLED	LOGAN COUNTY COOPERATIVE ASSOCIATION	1,693	0.002%
52150	SETTLED	MERCY HOSPITAL NORTH	1,645	0.002%
41100	SETTLED	LITTLE VALLEY, VILLAGE OF	1,634	0.002%
32575	SETTLED	AMERICAN HOME PRODUCTS (Shulton Inc.)	1,628	0.002%
40600	SETTLED	CORTLAND COUNTY INDUSTRIAL DEVELOPMENT	1,628	0.002%
21850	SETTLED	HALE PRODUCTS (Hale Fire Pum	1,616	0.002%
36525	SETTLED	TOSOH SMD, INC. (Varian Specia	1,604	0.002%
19050	SETTLED	ESTES PARK, TOWN OF (Estes Park Po	1,599	0.002%
18225	SETTLED	EAST GRAND FORKS WATER & LIGHT	1,593	0.002%
52173	SETTLED	PEMBERVILLE, VILLAGE OF	1,561	0.002%
10250	SETTLED	BOC GROUP, THE (Airco Carbon)	1,524	0.002%
15875	SETTLED	COGGON MUNICIPAL LIGHT PLANT	1,515	0.002%
40975	SETTLED	IOWA LAKES ELECTRIC COOP.	1,505	0.002%
18675	SETTLED	ELECTRIC MOTORS AND SPECIAL (Electric Motor	1,497	0.002%
52047	SETTLED	CHENEY PULP & PAPER COMPANY	1,485	0.001%
36075	SETTLED	UNION RURAL ELECTRIC COOPERATIVE, INCORP	1,485	0.001%
36450	SETTLED	UTILITIES DISTRICT OF WESTERN INDIANA REMC	1,479	0.001%
41600	SETTLED	S & W WASTE, INC.	1,458	0.001%
26225	SETTLED	MCLEOD COOPERATIVE POWER ASSOCIATION	1,453	0.001%
16100	SETTLED	AGRIUM US (Cominco Ame	1,444	0.001%
20575	SETTLED	FREEBORN-MOWER ELECTRIC COOPERATIVE	1,444	0.001%
30525	SETTLED	PRICE ELECTRIC	1,426	0.001%

21650	SETTLED	GREENFIELD MUNICIPAL UTILITIES	1,420	0.001%
21725	SETTLED	GROTON, CITY OF (Groton Electri	1,396	0.001%
28525	SETTLED	NORTH STAR ELECTRIC COOPERATIVE	1,386	0.001%
50127	SETTLED	THOMASVILLE, CITY OF	1,370	0.001%
20550	SETTLED	FRANKLIN RURAL ELECTRIC COOPERATIVE	1,354	0.001%
15200	SETTLED	MCPHERSON-BOARD OF PUBLIC, CITY OF	1,331	0.001%
50109	SETTLED	RESINOID ENGINEERING CORPORATION	1,302	0.001%
25150	SETTLED	LINCOLN-UNION ELECTRIC COOPERATIVE	1,282	0.001%
11025	SETTLED	APPERT FOODS (Apperts Inc)	1,259	0.001%
52086	SETTLED	FRANK LUCCO COMPANY	1,249	0.001%
22900	SETTLED	EASTERN ILLINI ELECTRIC COOPE (Illini Electric C	1,245	0.001%
38175	SETTLED	WATER WORKS & LIGHTING COMM (Wisconsin Ra	1,224	0.001%
21475	SETTLED	GRAND VALLEY RURAL POWER LI (Grand Vally R	1,200	0.001%
29075	SETTLED	NVF COMPANY	1,188	0.001%
31875	SETTLED	SACRAMENTO MUNICIPAL UTILITY DISTRICT	1,188	0.001%
11300	SETTLED	ASSOCIATES FIRST CAPITAL COR (Associates Ba	1,188	0.001%
33250	SETTLED	SOUTHWEST CENTRAL RURAL ELECTRIC COOPE	1,188	0.001%
23025	SETTLED	AVESTA SHEFFIELD PLATE, INC. (Ingersol Steel	1,179	0.001%
52198	SETTLED	SANDUSKY PLASTICS, INC.	1,165	0.001%
52029	SETTLED	BOHN ALUMINUM AND BRASS DIV PLT 9	1,142	0.001%
27400	SETTLED	WAHOO UTILITIES	1,140	0.001%
17700	SETTLED	DEZURIK CORPORATION	1,111	0.001%
52218	SETTLED	UNION CITY MOLD	1,104	0.001%
52220	SETTLED	UNIVERSITY OF TOLEDO	1,089	0.001%
32675	SETTLED	SILAS BOLEF COMPANY	1,069	0.001%
16325	SETTLED	CONTEL DATA CENTER	1,069	0.001%
12875	SETTLED	BROWN COUNTY REA	1,068	0.001%
24575	SETTLED	KOOTENAI ELECTRIC COOPERATIVE, INCORPOR	1,032	0.001%
20300	SETTLED	FONTANELLE, CITY OF (Fontanelle Ele	1,010	0.001%
52188	SETTLED	RICH PRODUCTS CORPORATION	1,005	0.001%
15375	SETTLED	READLYN, CITY OF	998	0.001%
33925	SETTLED	ST. CROIX ELECTRIC COOPERATIVE	984	0.001%
36875	SETTLED	NEW KNOXVILLE, VILLAGE OF	980	0.001%
26150	SETTLED	MCDONOUGH POWER COOPERATIVE	939	0.001%
52119	SETTLED	HYSTER COMPANY	891	0.001%
26800	SETTLED	MINNESOTA VALLEY COOPERATIVE LIGHT & PO	891	0.001%
52183	SETTLED	QUAKER OATS COMPANY	868	0.001%
28900	SETTLED	NORTHWEST RURAL PUBLIC POWER DISTRICT	844	0.001%
36675	SETTLED	BRADSHAW, VILLAGE OF	802	0.001%
11900	SETTLED	GRJ HOLDINGS, INCORPORATED (Bell Cold Stor	778	0.001%
52138	SETTLED	LAUHOFF GRAIN COMPANY	773	0.001%
29625	SETTLED	OWENS CORNING FIBERGLASS CORPORATION	713	0.001%
19975	SETTLED	FERGUSON ELECTRIC SERVICE C (Ferguson Ele	666	0.001%
39625	SETTLED	MARIAH PACKING COMPANY	665	0.001%
36825	SETTLED	HAMPTON, VILLAGE OF	659	0.001%
52096	SETTLED	GTE SERVICE CORP. II (General Telep	655	0.001%
50143	SETTLED	WOODVILLE, VILLAGE OF	639	0.001%
10150	SETTLED	ADAMS COUNTY COOPERATIVE EL (Adams Count	630	0.001%
50111	SETTLED	ROCK COUNTY ELECTRIC COOP	620	0.001%
28600	SETTLED	NORTHEAST NEBRASKA RPPD	552	0.001%
20750	SETTLED	FOSTER WHEELER CORPORATION (F.W. Environs	540	0.001%
27900	SETTLED	NEW HOLSTEIN PUBLIC UTILITIES	525	0.001%

15675	SETTLED	CLARKE ELECTRIC COOPERATIVE	513	0.001%
39575	SETTLED	LONGVIEW PROPERTIES	480	0.000%
34125	SETTLED	ST. PAUL COMPANY	475	0.000%
15800	SETTLED	COCA-COLA BOTTLING MIDWEST	428	0.000%
52261	SETTLED	SULLIVAN ELECTRIC	404	0.000%
52104	SETTLED	HARRIS THOMAS DROP FORGE CO.	396	0.000%
52052	SETTLED	CLEVELAND, CITY OF	381	0.000%
50098	SETTLED	OGDEN MUNICIPAL LIGHT DEPARTMENT	372	0.000%
52187	SETTLED	RELTEC-POWERS (Lorain Produc	358	0.000%
52025	SETTLED	BLISSFIELD MANUFACTURING CO (Berne Tube P	335	0.000%
15750	SETTLED	CLYDE IRON/UNITED DOMINION IN (Clyde Compa	306	0.000%
21575	SETTLED	GREAT LAKES GAS TRANSMISSION	289	0.000%
27075	SETTLED	MONONA COUNTY REC	284	0.000%
23850	SETTLED	JOE WHEELER ELECTRIC MEMBERSHIP	270	0.000%
50142	SETTLED	WINNEBAGO RURAL ELECTRIC COOP.	205	0.000%
18450	SETTLED	EAU CLAIRE ELECTRIC COOPERATIVE	202	0.000%
22975	SETTLED	INDIANA MICHIGAN POWER COMP (Indiana & Mic	180	0.000%
26300	SETTLED	MEDICAL COLLEGE OF PA	168	0.000%
19150	SETTLED	EXXON BIO MEDICAL CORPORATION	162	0.000%
52139	SETTLED	LONG ELECTRIC COMPANY	144	0.000%
34625	SETTLED	S.E. IOWA COOPERATIVE ELECTRIC	135	0.000%
16475	SETTLED	COTTAGE GROVE HIGH SCHOOL	135	0.000%
41200	SETTLED	GENESIS WORLDWIDE INC. (Monarch Mac	129	0.000%
41575	SETTLED	ROLLWAY BEARING DIVISION	113	0.000%
23175	SETTLED	IFF (International F	108	0.000%
33625	SETTLED	STAUFFER MANAGEMENT COMPA (Stauffer Che	90	0.000%
25400	SETTLED	LOUIS PADNOS IRON AND METAL COMPANY	90	0.000%
15975	SETTLED	COLGATE PALMOLIVE	90	0.000%
17250	SETTLED	DAVIDSON COLLEGE	79	0.000%
18525	SETTLED	ELBERON DEVELOPMENT CORPORATION	68	0.000%
52241	SETTLED	DRAKE CENTER (Drake Memori	61	0.000%
37425	SETTLED	WCIA TV	59	0.000%
11775	SETTLED	CARRIER CORPORATION (BDP Compan	48	0.000%
13200	SETTLED	BUTLER TACONITE	45	0.000%
25800	SETTLED	MAQUOKETA VALLEY RURAL ELECTRIC COOPER	4	0.000%
37075	SETTLED	WARNER LAMBERT	0	0.000%
17975	TINY DEM	SOLA ELECTRIC (HEVI-DUTY) (Dowzer Electr	9,293	0.009%
38025	TINY DEM	WILLIS DAY PROPERTIES, INCORPORATED	2,760	0.003%
24475	TINY DEM	KIWASH ELECTRIC COOPERATIVE, INCORPORAT	2,530	0.003%
37625	TINY DEM	WESTINGHOUSE ELECTRIC	2,525	0.003%
15150	TINY DEM	MAHASKA, CITY OF	2,424	0.002%
30975	TINY DEM	RANDOLPH, CITY OF (Randolph Mu	2,406	0.002%
32800	TINY DEM	SONOCO PRODUCTS COMPANY	2,376	0.002%
41800	TINY DEM	SUNY OF STONY BROOK Environmental	2,363	0.002%
52125	TINY DEM	FREUDENBERG-NOK GENERAL PA (International	2,353	0.002%
28550	TINY DEM	NORTH STAR SCHOOL	2,352	0.002%
25525	TINY DEM	LUND'S (Lund's Grocer	2,334	0.002%
52256	TINY DEM	OWEN COUNTY RECC	2,311	0.002%
52262	TINY DEM	TAYLOR COUNTY RECC	2,296	0.002%
16650	TINY DEM	CUMING COUNTY PUBLIC POWER DISTRICT	2,293	0.002%
52245	TINY DEM	GLENWOOD ELECTRIC	2,239	0.002%
41925	TINY DEM	UNIVERSITY OF SOUTH CAROLINA	2,223	0.002%

11800	TINY DEM	DAKOTA ENERGY COOPERATIVE, I (Beadle Electri	2,214	0.002%
52056	TINY DEM	COMMERCIAL SERVICE CO	2,125	0.002%
30050	TINY DEM	PENSKE TRUCK LEASING CO. (Pensky Tank	2,097	0.002%
37050	TINY DEM	WALTERS, CITY OF (Walters Elect.	2,049	0.002%
33775	TINY DEM	STUNTZ COOPERATIVE	2,049	0.002%
29475	TINY DEM	ORDEAN JUNIOR HIGH SCHOOL	1,932	0.002%
27500	TINY DEM	M.A. BRUDER & SONS, INC.	1,931	0.002%
13850	TINY DEM	CEM STONE PRODUCTS	1,907	0.002%
30950	TINY DEM	RANDOLPH-MACON COLLEGE	1,901	0.002%
36700	TINY DEM	CASHTON WISCONSIN, VILLAGE OF	1,871	0.002%
41900	TINY DEM	U.S. STEEL CORPORATION	1,845	0.002%
11850	TINY DEM	BEAVER, CITY OF (Beaver City Li	1,824	0.002%
50139	TINY DEM	WARROAD, CITY OF	1,823	0.002%
50036	TINY DEM	DOUGLAS COUNTY PUD	1,823	0.002%
32350	TINY DEM	SHELBY COUNTY RURAL ELECTRIC MEMBERSHI	1,806	0.002%
52149	TINY DEM	MENELL MILLING CO	1,771	0.002%
52114	TINY DEM	HOHMAN PLATING & MANUFACTURING, INC.	1,736	0.002%
50037	TINY DEM	EARLVILLE, CITY OF	1,724	0.002%
52216	TINY DEM	TWIN CITY ELECTRIC	1,706	0.002%
52159	TINY DEM	MORRIS BEAN & COMPANY	1,706	0.002%
27375	TINY DEM	HOWARD, CITY OF (Municipal Ele	1,675	0.002%
19425	TINY DEM	FAIRFIELD MUNICIPAL LIGHT PLANT	1,639	0.002%
20900	TINY DEM	GARNETT, CITY OF (Garnett Munic	1,622	0.002%
52006	TINY DEM	AIRSTREAM, INC.	1,561	0.002%
52226	TINY DEM	WAYNESFIELD, VILLAGE OF	1,554	0.002%
52214	TINY DEM	COUNTY STAR CO-OP, INC. (Tri Star AG C	1,477	0.001%
50119	TINY DEM	SOUTH HAVEN, CITY OF	1,414	0.001%
26550	TINY DEM	METALLURGICAL INCORPORATED	1,366	0.001%
52259	TINY DEM	SHELBY RECC	1,361	0.001%
40300	TINY DEM	INTERNATIONAL TRANSFORMER, (B & B Transfo	1,330	0.001%
52103	TINY DEM	HANOVER SHOE COMPANY	1,226	0.001%
52038	TINY DEM	BUCKEYE PIPE LINE	1,207	0.001%
14325	TINY DEM	WAKEFIELD, CITY OF (City Light Pla	1,172	0.001%
52070	TINY DEM	DOVER CITY HALL	1,112	0.001%
24025	TINY DEM	JUMP RIVER ELECTRIC COOPERATIVE	1,108	0.001%
37100	TINY DEM	WARSAW PLATING WORKS INCORPORATED	1,075	0.001%
52211	TINY DEM	SYNTHETIC PRODUCTS COMPANY	1,066	0.001%
28725	TINY DEM	INK COMPANY, THE (Northern Print	1,023	0.001%
52021	TINY DEM	AVERY DENNISON (Avery Internat	1,021	0.001%
52097	TINY DEM	GEORGIA PACIFIC CORPORATION	975	0.001%
34075	TINY DEM	ST. MARY'S HOSPITAL	891	0.001%
37025	TINY DEM	BNY INFORMATION SERVICES, INC. (Wall Street D	891	0.001%
41675	TINY DME	SPENCER-VAN ETEN CENTRAL SCHOOL DISTRI	891	0.001%
52019	TINY DEM	ARVIN INDUSTRIES	834	0.001%
36925	TINY DEM	STUART, VILLAGE OF	832	0.001%
21800	TINY DEM	GUNNISON COUNTY ELECTRIC ASSOCIATION	826	0.001%
20200	TINY DEM	FLEMMING ELECTRIC LIGHT DEPARTMENT	820	0.001%
35325	TINY DEM	TRI COUNTY ELECTRIC ASSOCIATION	805	0.001%
52204	TINY DEM	SHERWIN WILLIAMS (Ress Real Est	796	0.001%
15100	TINY DEM	KANDIYOHI, CITY OF (City of Kandy	793	0.001%
40550	TINY DEM	CHARLES MIX ELECTRIC ASSOCIATION	770	0.001%
52131	TINY DEM	KASTLE ELECTRIC COMPANY	670	0.001%

15425	TINY DEM STERLING, CITY OF	630	0.001%
		99,320,970	100.012%